



Dave Yost • Auditor of State

WAYNE COUNTY
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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2012. We noted governmental fund balances were restated due to changes in fund structure as a result of implementing Governmental Accounting Standards Board (GASB) Statement 54. Our report refers to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of the Nick Amster Sheltered Workshop, Inc., the discretely presented component unit, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated August 2, 2012.

We intend this report solely for the information and use of management, the County Commissioners, and federal awarding agencies and pass-through entities, and others within the County. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

June 28, 2012



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

Compliance

We have audited the compliance of Wayne County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Wayne County's major federal programs for the year ended December 31, 2011. The *summary of auditor's results* section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to opine on the County's compliance based on our audit.

Our compliance audit followed auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with these requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with these requirements.

In our opinion, Wayne County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2011.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

We noted matters involving federal compliance or internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated August 2, 2012.

Federal Awards Receipts and Expenditures Schedule

We have also audited and issued our unqualified opinion on the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, (the County) as of and for the year ended December 31, 2011, and have issued our report thereon dated June 28, 2012, wherein we noted the financial statements of Nick Amster Sheltered Workshop, Inc., the discretely presented component unit were audited by other auditors. Our opinion also explained that the County adopted *Governmental Accounting Standard No. 54* during the year. Our audit was performed to form opinions on the financial statements that collectively comprise the County's basic financial statements taken as a whole. We have not performed any procedures with respect to the audited financial statements subsequent to June 28, 2012. The accompanying Federal Awards Receipts and Expenditures Schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The Schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. This Schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of management, the County Commissioners, others within the entity, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Dave Yost
Auditor of State

WAYNE COUNTY
FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Loan/Loan Guarantee Receipts	Expenditures	Loan/Loan Guarantee Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>						
<i>(Passed through the Ohio Department of Development)</i>						
Community Development Block Grants/State's Program	BC091CZ1 BC111CZ1 BF091CZ1 BF101CZ1	14.228	\$21,623 - 108,871 213,346		\$21,623 800 113,096 206,772	
Total Community Development Block Grants/State's Program			<u>343,840</u>	-	<u>342,291</u>	-
Home Investment Partnerships Program	BC091CZ2 BC111CZ2	14.239	234,203 13,675		233,203 21,615	53,551 -
Total Home Investment Partnerships Program			<u>247,878</u>		<u>254,818</u>	<u>53,551</u>
Total U.S. Department of Housing and Urban Development			<u>591,718</u>	-	<u>597,109</u>	<u>53,551</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>						
<i>(Passed through the Ohio Office of Criminal Justice Service)</i>						
VAWA Investigative Enhancement	2010WFVA28913	16.588	23,706		41,314	
JAG Program Cluster: Edward Byrne Memorial Justice Assistance Grant Program	2009-JG-A01-6445 2010-JG-A01-6445 2009-JG-A02-6696	16.738	19,093 76,028 9,360		3,356 107,377 -	
Total Edward Byrne Memorial Justice Assistance Grant Program			<u>104,481</u>		<u>110,733</u>	
ARRA - Edward Byrne Memorial Justice Assistance Grant Program Grants to States and Territories	2009-RA-A01-2249	16.803	20,726		21,817	
Total JAG Program Cluster			<u>125,207</u>		<u>132,550</u>	
<i>(Passed through Ohio Attorney General)</i>						
Crime Victim Assistance	2011VAGENE254 2012VAGENE254 2011VACHAE515 2012VACHAE515	16.575	78,056 14,449 17,094 3,120		67,926 24,579 15,533 3,120	
Total Crime Victim Assistance			<u>112,719</u>		<u>111,158</u>	
Total U.S. Department of Justice			<u>261,632</u>		<u>285,022</u>	
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>						
<i>(Passed through the Ohio Emergency Management Agency)</i>						
State Homeland Security Grant Program	2009-SS-T9-0089 2008-GE-T8-0025 2010-SS-T0-0012	97.067	50,195 3,969 35,974		50,195 3,969 35,974	
Total State Homeland Security Programs			<u>90,138</u>		<u>90,138</u>	
Emergency Management Performance Grants	2010-EP-00-0003 EMW-2011-EP-00003-S01	97.042	88,131 28,985		88,131 28,985	
Total Emergency Management Performance Grants			<u>117,116</u>		<u>117,116</u>	
Hazard Mitigation Grant Program	FEMA-DR-1580.5-OH	97.039	696		696	
Total U.S. Department of Homeland Security			<u>207,950</u>		<u>207,950</u>	
<u>U.S. DEPARTMENT OF EDUCATION</u>						
<i>(Passed through the Ohio Department of Education)</i>						
Special Education Cluster: Special Education_Grants to States	071191-6B-SF-11 071191-6B-SF-12	84.027	14,737 35,907		58,947 35,907	
Total Special Education_Grants to States			<u>50,644</u>		<u>94,854</u>	
ARRA - Special Education Grants to States	071191-6B-SF-11	84.391	6,290		6,290	
Special Education_Preschool Grants	071191-PGS1-11 071191-PGS1-12	84.173	2,553 7,685		10,213 7,685	
Total Special Education_Preschool Grants			<u>10,238</u>		<u>17,898</u>	
ARRA - Special Education_Preschool Grants	071191-6B-SF-11	84.392	61		61	
Total Special Education Cluster			<u>67,233</u>		<u>119,103</u>	
Total U.S. Department of Education			<u>67,233</u>		<u>119,103</u>	
<u>U.S. DEPARTMENT OF AGRICULTURE</u>						
<i>(Passed through the Ohio Department of Education)</i>						
National School Lunch Program	071191-LLP4-2011	10.555	17,136		17,136	
<i>(Passed through the Ohio Department of Job & Family Services)</i>						
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1011-11-5131/G-1213-11-0131	10.561	356,686		501,080	
<i>(Direct Award)</i>						
Water and Waste Disposal Systems for Rural Communities	NA	10.760	30,541		30,541	
Water and Waste Disposal Systems for Rural Communities - Loans		10.760	145,239	966,000	145,239	966,000
Total Water and Waste Disposal Systems for Rural Communities			<u>175,780</u>	<u>966,000</u>	<u>175,780</u>	<u>966,000</u>
Total U.S. Department of Agriculture			<u>549,602</u>	<u>966,000</u>	<u>693,996</u>	<u>966,000</u>

WAYNE COUNTY

FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through Entity Number	Federal CFDA Number	Receipts	Loan/Loan Guarantee Receipts	Expenditures	Loan/Loan Guarantee Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
<i>(Passed through the Ohio Department of Job & Family Services)</i>						
Promoting Safe and Stable Families	G-1011-11-5133/G-1213-11-0133	93.556	78,501		71,021	
Temporary Assistance for Needy Families	G-1011-11-5131/G-1213-11-0131	93.558	2,001,763		1,894,030	
Child Support Enforcement	G-1011-11-5132/G-1213-11-0132	93.563	761,843		760,381	
ARRA - Child Support Enforcement	G-1011-11-5132/G-1213-11-0132		281,669		-	
Total Child Support Enforcement			<u>1,043,512</u>		<u>760,381</u>	
Child Care and Development Block Grant Cluster:						
Child Care and Development Block Grant	G-1011-11-5131/G-1213-11-0131	93.575	5,067		2,378	
Child Care Mandatory and Matching Funds of the Child Care and Development Block Grant	G-1011-11-5131/G-1213-11-0131	93.596	<u>146,034</u>		<u>114,657</u>	
Total Child Care Development Block Grant Cluster			<u>151,101</u>		<u>117,035</u>	
Child Abuse and Neglect Prevention Month	G-1011-11-5133/G-1213-11-0133	93.669	1,895		1,895	
Child Welfare Services_State Grants	G-1011-11-5133/G-1213-11-0133	93.645	67,319		67,319	
Foster Care_Title IV-E	G-1011-11-5133/G-1213-11-0133	93.658	804,269		806,293	
ARRA - Foster Care_Title IV-E	G-1011-11-5133/G-1213-11-0133		15,650		15,650	
Total Foster Care			<u>819,919</u>		<u>821,943</u>	
Adoption Assistance	G-1011-11-5133/G-1213-11-0133	93.659	336,165		335,115	
Chafee Foster Care Independence Program	G-1011-11-5133/G-1213-11-0133	93.674	18,176		18,494	
Children's Health Insurance Program	Not available	93.767	1,844		1,189	
Medical Assistance Program (Passed through the Ohio Department of Developmental Disabilities)	G-1011-11-5131/G-1213-11-0131 G 1011-11-5133/G-1213-11-0133	93.778	488,329		543,367	
ARRA - Medical Assistance Program (Passed through the Ohio Department of Job and Family Services)	N/A		100,447		100,447	
Total Medical Assistance Program			<u>588,776</u>		<u>643,814</u>	
Social Services Block Grant (Passed through the Ohio Department of Developmental Disabilities)	MR-85	93.667	74,088		74,088	
Social Services Block Grant (Passed through the Ohio Department of Jobs and Family Services)	G-1011-11-5131/G-1213-11-0131		245,248		180,492	
Total Social Services Block Grant			<u>319,336</u>		<u>254,580</u>	
Total U.S. Department of Health and Human Services			<u>5,428,307</u>		<u>4,986,816</u>	
U.S. DEPARTMENT OF TRANSPORTATION						
<i>(Passed through the Ohio Department of Public Safety)</i>						
State and Community Highway Safety	HVEO-2011-85-00-00-00356-00	20.600	29,019		26,224	
	HVEO-2012-85-00-00-00285-00		-		2,607	
Total Community Highway Safety			<u>29,019</u>		<u>28,831</u>	
<i>(Passed through the Ohio Department of Transportation)</i>						
Highway Planning and Construction	N/A	20.205	112,953		112,953	
<i>(Direct)</i>						
Airport Improvement Programs	3-39-0093-1709	20.106	2,557		2,557	
	3-39-0093-1810		618,339		618,339	
Total Airport Improvement Programs			<u>620,896</u>		<u>620,896</u>	
Total U.S. Department of Transportation			<u>762,868</u>		<u>762,680</u>	
U.S. DEPARTMENT OF LABOR						
<i>(Passed through the Ohio Department of Job and Family Services)</i>						
<i>(Passed through Area 7 Workforce Investment Board)</i>						
Workforce Investment Act Cluster:						
Workforce Investment Act Adult Program	2010-7285-1/2011-7285-1	17.258	-		213,026	
Workforce Investment Act Youth Activities	2010-7285-1/2011-7285-1	17.259	-		164,969	
Workforce Investment Act Dislocated Worker	2010-7285-1/2011-7285-1	17.278	-		153,468	
ARRA - Workforce Investment Act National Emergency Grants	2010-7285-1/2011-7285-1	17.277	-		6,835	
ARRA - Workforce Investment Act Dislocated Worker	2011-7285-1	17.260	-		121,029	
Total Workforce Investment Act Cluster			-		<u>659,327</u>	
Total U.S. Department of Labor			-		<u>659,327</u>	
TOTAL			<u>\$7,869,310</u>	<u>\$966,000</u>	<u>\$8,312,003</u>	<u>\$1,019,551</u>

See accompanying Notes to the Federal Awards Receipts and Expenditures Schedule

WAYNE COUNTY

**NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2011**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

The accompanying Federal Awards Receipts and Expenditures Schedule (the Schedule) reports the Wayne County's (the County's) federal award programs' receipts and disbursements. The schedule has been prepared on the cash basis of accounting.

NOTE B - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Jobs & Family Services to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE C - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Department of Development. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

Collateral for development loans is certified in the "Legally Binding Documents" of the loan process.

Activity in the CDBG revolving loan fund during 2011 is as follows:

Beginning loans receivable balance as of January 1, 2011	\$315,576
Loan principal repaid	46,559
Ending loans receivable balance as of December 31, 2010	\$269,017
Cash balance on hand in the revolving loan fund as of December 31, 2011	\$128,545
Administrative costs expended during 2011	\$13,189

The table above reports gross loans receivable. Of the loans receivable as of December 31, 2011, the County estimates \$0 to be uncollectible.

NOTE D – FEDERAL HOUSING REVOLVING LOAN

The County entered into a Housing Revolving Loan Administration Agreement with the Ohio Department of Development in February 2007 to account for housing program income generated from housing program grants from the U.S. Department of Housing and Urban Development. At December 31, 2011, housing revolving loan funds amounts to \$6,401.

WAYNE COUNTY

**NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FISCAL YEAR ENDED DECEMBER 31, 2011
(Continued)**

NOTE E – MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

WAYNE COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2011

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	Water and Waste Disposal Systems for Rural Communities CFDA #10.760 Community Development Block Grant CFDA #14.228 Home Investment Partnerships Program CFDA #14.239 Airport Improvement Programs CFDA #20.106 Foster Care_Title IV-E CFDA #93.658 Temporary Assistance for Needy Families Cluster CFDA #93.558 and 93.714
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

COMPREHENSIVE ANNUAL FINANCIAL REPORT

fifteenth largest county by acreage

twenty-fourth largest county by population

approx. 59,000 parcels

est. 1812
Wayne County, Ohio

555 square miles

twelve villages

three cities

sixteen townships

approx. 114,500 residents

For the fiscal year end December 31, 2011



COMPREHENSIVE ANNUAL FINANCIAL REPORT

*of Wayne County, Ohio for the
fiscal year end December 31, 2011*

Prepared by the Auditor's Office;

Jarra L. Underwood

428 W. Liberty St.

Wooster, OH 44691

www.waynecountyauditor.org

Wayne County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2011

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Comprehensive Annual Financial Report
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Wayne County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2011

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named after "Mad" Anthony Wayne

INTRODUCTION

neighboring Ashland, Holmes, Medina, Stark, and Summit counties

Wayne County, Ohio

est. 1812

5,671 acres of wildlife known as Killbuck Marsh

home to Ohio Agricultural Research and Development Center's main campus



Jarra L. Underwood
WAYNE COUNTY AUDITOR

428 West Liberty Street • Wooster, Ohio 44691
330.287.5430 • fax 330.287.5436
www.waynecountyauditor.org

June 28, 2012

To the Citizens of Wayne County, Ohio and
Board of County Commissioners

I am pleased to present the Comprehensive Annual Financial Report (“CAFR”) of Wayne County, Ohio (“County”) for the year ended December 31, 2011. This report, which is prepared in conformance with accounting principles generally accepted in the United States of America (“GAAP”) as set forth by the Government Accounting Standards Board (“GASB”), is indicative of the continued commitment of the Auditor’s office to provide quality financial information to the citizens of the County and all other interested parties. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the County Auditor’s office. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the County. All disclosures necessary to enable the reader to gain an understanding of the County’s financial activities have been included.

REPORTING ENTITY AND SERVICES

The County’s reporting entity has been defined in accordance with GASB Statement No. 14, “The Financial Reporting Entity.” The basic financial statements contained within this CAFR include all funds, agencies, boards, and commissions for which the County (the reporting entity) is financially accountable. The County provides a wide range of general government services to its residents which include: human and social services, health and community assistance related services, civil and criminal justice systems, road and bridge maintenance and other general legislative and administrative support services.

Organizations that are legally separate from the County are included if the County’s elected officials appoint a voting majority of the organization’s governing body and either the County has the ability to impose its will on that organization, or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. The County may also be financially accountable for governmental organizations that are fiscally dependent on it.

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is fiscally accountable. The County reports the Nick Amster Sheltered Workshop, Inc. (“Workshop”) as a discretely presented component unit.

The County is also associated with the following organizations:

Joint Ventures without Equity Interest

Multi-County Juvenile Attention Center
Stark, Tuscarawas, and Wayne Joint Solid Waste Management District
Multi-County Community Mental Health District

Jointly Governed Organizations

Stark Regional Community Corrections Center
Medway Drug Enforcement Agency
North East Ohio Network

Related Organizations

Wayne County Public Library
Wayne County Park District
Wayne Metropolitan Housing Authority
Public Entity Risk Consortium

The County also serves as fiscal officer and custodian of funds but is not accountable for the following organizations:

Wayne County District Board of Health
Wayne County Soil and Water Conservation District
Wayne County Mental Health and Recovery Board

The operations of the three above mentioned agencies have been excluded from the County’s basic financial statements, but the funds held on their behalf in the County Treasury are included in the agency funds.

A complete discussion of the County’s reporting entity is provided in Note 2A of the basic financial statements.

THE COUNTY AND FORM OF GOVERNMENT

Profile of the County

The County is located in Northeastern Ohio centrally located between Cleveland and Columbus and served by U.S. Route 30. The State of Ohio originally recognized the present County as a township of Columbiana County known as Killbuck. As new counties were authorized in 1808, Killbuck Township established its own governing bodies and was reorganized as Wayne County in 1812. Wayne County includes sixteen townships, twelve villages, and three cities. Of the three cities, Wooster is the County seat and the largest city in the County. Wayne County ranks the 15th largest county in Ohio by acreage encompassing 555 square miles, and 24th largest in population with 114,500 residents.

Form of Government

To govern the County, a three-member Board of County Commissioners is elected at-large in even-numbered years for overlapping four-year terms. The Board of Commissioners serves as the taxing authority, contracting body, and the chief administrator of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and approves expenditures of County funds. In addition to the Board of Commissioners, the offices of the County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to the financial affairs of the County.

The County Auditor serves as the chief fiscal officer for the County and the real property assessor for all political subdivisions within the County. As chief fiscal officer, the Auditor is responsible for maintaining the County’s centralized accounting, payroll and benefits system; for preparing the CAFR; and for auditing payments made on behalf of county agencies and issuing the warrants therefore. The Auditor also prepares the general tax list of the County, calculates the voted and unvoted tax rates for real estate and general personal property and, once collected, distributes the receipts to the appropriate political subdivisions and agencies within the County.

As real property assessor, the Auditor is responsible for a full reappraisal of the approximately 59,000 parcels of real property in the County every six years, with an interim update every third year which last was completed in 2011. The next full reappraisal will take place in 2014. The Auditor also prepares and maintains a comprehensive set of the County's real estate records that includes ownership, appraised value, property description and dimensions and sketches for each parcel. Along with the Treasurer and the President of the Board of County Commissioners, the Auditor serves on the County Board of Revision. The County Board of Revision hears all complaints on real property and may revise real estate assessment, except those for public utilities.

The County Auditor, County Prosecuting Attorney and County Treasurer form the County Budget Commission, which plays an important role in the financial administration of county government as well as all local government throughout the County. The Auditor also serves as administrator of the County Data Processing Board and is the Deputy Registrar for the State of Ohio in Wayne County.

Along with the County Auditor and County Commissioners, the County Treasurer plays an important role in the financial affairs of the County. State law requires the Treasurer to collect certain locally assessed taxes. The Treasurer is the distributing agent for expenditures, authorized by the County upon the Auditor's warrant. The Treasurer must make daily reports showing receipts, payments and balances to the Auditor, and the books of accounts must always balance with those of the Auditor. The Treasurer is a member of the County Investment Committee, and is responsible for the investment of all idle funds of the County as specified by Ohio Law.

Other elected officials include the Recorder, Clerk of Courts, Coroner, two Court of Common Pleas Judges, two County Municipal Court Judges, Engineer, Probate Court Judge, Prosecutor, and Sheriff.

LOCAL ECONOMY

Wayne County is fortunate to have a diversified economic base consisting of manufacturing including particular strengths in metals, advanced materials and energy industry components, wire products, food processing, health care, paint supplies, automotive parts, fire apparatus, agribusiness, education and research as well as financial business services. The County maintains a delicate balance between industry, commercial retail and agriculture to preserve our rural character and its ambiance. Approximately 81 percent of real estate taxes are currently paid by residential/agricultural owners and 19 percent of these taxes are paid by commercial and industrial owners. Our Elected Officials are cognizant of the fact that the County is rich in natural beauty and natural wonders, we continually work to protect our unique flavor and diversity.

A number of state highways traverse the County, which provide a direct link to the markets of metropolitan areas of Akron, Cleveland and Columbus. With access to major thoroughfares, the County benefits from trucking terminals of several large carriers located in the County providing convenient access to global transportation and distribution networks for our businesses.

Air service is easily accessible to industry and residents as are major railroad lines. These forms of commercial transportation enhance the County's ability to attract businesses.

Wayne County is fortunate to have the Wayne Economic Development Council (WEDC) which aggressively acts to ensure a positive and supportive outlook in the County. For the sixth consecutive year, Wayne County has been named one of the top areas for new business growth. Our local companies thrive in an environment where local government and business leaders constantly address the issue of growth and the demands it places upon the county services and infrastructure.

Wayne County, crossroads of culture and country, is often dubbed the Gateway to Amish Country, with one of the largest communities of Amish in the world. Horse-drawn buggies, one room schoolhouses and community barn raisings are frequent sights for visitors intrigued by the old world lifestyle.

Tourism is an important composite of economic activities in the County including transportation, recreation, retail lodging and food and beverage sectors. Popular attractions are Lehman's Old Time Hardware, the Ohio Light Opera, Johnson Woods State Nature Preserve or the 5000 acre Killbuck Marsh wildlife area. Visitors to Wayne County

generated business sales of \$180 million and sustained 2,600 private sector jobs (or 6%) providing wages in excess of \$52 million, generating \$24 million in taxes.

Smith Dairy, J.M. Smucker and the Wooster Brush Company's main headquarters are located in the County and these companies continue to prosper.

Three higher education facilities are located in the County: University of Akron branch, The Ohio State University branch, and the College of Wooster. The facilities bring exceptional higher education opportunities to citizens of the County.

Unemployment in Wayne County for 2011 was 7.7%, a decrease from a rate of 9.7% for 2010, lower than the state average of 8.8% and the national average of 9.00%.

In spite of the recession having impact in both residential and commercial construction, our value sustained and the economic development momentum continues as we are beginning to see a recovery with businesses rebounding. While the County has benefited from growth in recent years, there has been a concerted effort to conserve the County's rural atmosphere. Agriculture remains our number one industry today, with nearly 265,000 acres of total farming land and \$255 million in annual cash receipts from farm commodities. Wayne County ranked 1st in hay and oats production and first in cattle, calves and dairy cows. Wayne County agriculture is also experiencing significant growth in fruit, vegetable and poultry sectors with many of these operations targeting local and organic niche markets. Leaders of the County will continue working hard to bridge the gap over the next few years as Wayne County migrates from more of rural to an urban county to ensure a strong economy and quality way of life.

MAJOR INITIATIVES

Very few facility capital improvement projects were undertaken in 2011 by the County. The Board of County Commissioners completed the construction of the Eastwood Sewer Project. This \$3.4 million project will enable the County to address the issue of growth while providing sound infrastructure. Other building projects such as repairs to County owned properties were done on an as needed basis.

The economic condition in 2011, although challenging, had some positive attributes. Residential and agricultural development added \$24 million to the tax base in the County and the total commercial and industrial development exceeded \$42 million. The following companies made initial investments or expanded their operations in 2011.

2011 Expansions

ABS Materials
Akron Brass
Artiflex
Baekert
Boville Ind. Coatings
Certified Angus Beef
Cleveland Clinic
College of Wooster
FEW
Frito Lay
Global Body
Hinderer Knives
JLG
Land O Lakes
Luk
Metal Dynamics
Pine Tree Dairy
Quality Casting
Scot Industries

Seaman Corp
St Paul Hotel
Tekfor
Venture Products I
Wayne Insurance
Group
Wholesome Pets II
Wooster Brush

These projects represent a total investment in excess of \$99 million, in addition to creating new jobs in our County.

FUTURE PROJECTS

Sprenger Health Care Systems announced plans to expand or rebuild its Horn Nursing and Rehabilitation Center, construction estimates are \$9 million. The project seeks to create 20 new jobs.

Seaman Corp. released plans to expand their headquarters to the tune of \$7.5 million. This will occur with the help of local and state incentives. This project will allow the company to reach new markets with the development of a finish coating line. The company will create twelve new jobs with additional payroll in excess of \$625,000.

Leaders in Wayne and Ashland counties look into a way to save money by consolidating services through dispatch. Committees will disseminate the study and educate the various entities on the consolidated center initiative moving forward.

The Orrville YMCA will expand with a child care wing and additional fitness areas attempting to alleviate some of the growing pains the facility has experienced in recent years. The project is estimated at \$730,000.

Wayne County has long been dubbed “Little Dallas” due to the number of oil and gas wells dotting its landscape. The first discovery of crude oil dates back to the early 1800’s. In anticipation of the big boom in the Utica Shale production, Wayne County is in transition to have this type drilling to move in our direction.

FINANCIAL INFORMATION

Budgetary and Internal Control

Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of the basic financial statements in conformity with GAAP. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits requires estimates and judgments by management.

The County utilizes a fully automated accounting system. Budgetary control is maintained at the object level by the encumbrance of estimated purchase amounts coupled with the manual auditing of each purchase order prior to its release to a vendor or prior to payment to ensure that financial information generated is both accurate and reliable. Those purchase orders, which exceed the available appropriations, are returned to the department head.

The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County Budget Commission. All funds, other than agency funds, are required to be budgeted and appropriated and, therefore, are included in the annual appropriated budget, except for the airport special revenue fund and the care center resident trust private purpose trust fund. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the object level within each department.

Accounting System

This is the eleventh year the County has prepared financial statements following GASB Statement No. 34 "Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments." GASB Statement No. 34 creates basic financial statements for reporting on the County’s financial activities as follows:

Government-wide financial statements – These statements are prepared on the accrual basis of accounting, which is similar to the basis of accounting followed by businesses. The government-wide statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

Fund financial statements – These statements present information for individual major funds rather than by fund type. Non-major funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include reconciliation to the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

Statement of budgetary comparisons – These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

As part of this reporting model, management is also responsible for preparing a discussion and analysis of the County. This discussion follows the Independent Accountants’ Report, providing an assessment of the County’s finances for 2011 and the outlook for the future. Because that discussion focuses on major funds, the financial highlights provided in this letter focus on certain nonmajor funds of the County.

Financial Highlights

Internal Service Fund – The internal service funds account for the financing of services provided by a department or agency of the County on a cost-reimbursement basis. The internal service fund has (\$672,781) in net assets at December 31, 2011. This deficit balance is the result of the accumulation of insufficient resources from charging back the County funds, and several government units within the County, that participate in the self-insurance programs.

Fiduciary Funds - The fiduciary funds account for assets held by the County in a trustee capacity, or as an agent, for individuals, private organizations, or other governments. The agency funds have total assets of \$126,068,270 at December 31, 2011. The most significant agency funds maintained by the County are undivided taxes, undivided auto, undivided local government, and monies due to other governments such as the District Board of Health and the Mental Health and Recovery Board. The County’s private purpose trust fund, Rathburn Trust have net assets of \$7,881 at December 31, 2011.

OTHER INFORMATION

Independent Audit

Included in this report is an unqualified audit opinion rendered on the County’s basic financial statements as of and for the year ended December 31, 2011, by the Auditor of State’s Office. County management plans to continue to subject the basic financial statements to an annual independent audit as part of the preparation of a CAFR. The Auditor’s report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The annual audit serves to maintain and strengthen the County’s accounting and budgetary controls.

The County participates in the federal “single audit” program which consists of a single audit of all federal and federal flow through funded programs administered by the County. Congressional legislation made the “single audit” program mandatory for most local governments, including Wayne County. This mandate began in 1985 as a requirement for federal funding eligibility. Information related to this audit, including the Federal Awards Receipts and Expenditures Schedule, findings and recommendations and a combined report on internal control and compliance, are published in a separate report.

Use of the Report

The report is published to provide the County Commissioners, as well as to provide our citizens and other interested persons, detailed information concerning the financial condition of the County, with particular emphasis placed on the utilization of resources during the past fiscal year. It is also intended that this report serves as a guide in formulating policies and in conducting the County’s future day-to-day activities. We believe the information, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the County’s financial affairs have been included.

Use of this report by the various departments of the County is encouraged when furnishing information. Copies of this report are being placed for public inspection at the County Auditor’s Office.

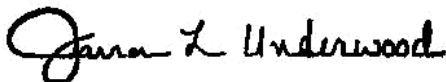
Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (“GFOA”) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its CAFR for the fiscal year ended December 31, 2010. This was the fifteenth consecutive year that the County has achieved this award. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. We believe our current report continues to conform to the Certificate of Achievement program requirements, thus we are submitting it to GFOA.

Acknowledgments

This report would not have been possible without the support and dedication of a number of the employees of the County Auditor’s Office, and County department heads. A special thanks to Keely Zemrock, Chief Deputy Auditor, Carol Zemrock, Fiscal Officer, and our consultant Rea and Associates, Inc. for their assistance on this project. I appreciate Lindsay Zemrock for facilitating the cover design. Due credit should also be given to County Administration for their interest and support in planning and conducting the operations of the County in a responsible and progressive manner. I am very grateful to all of them.

Sincerely,



Jarra L. Underwood
Wayne County Auditor

Wayne County, Ohio
Elected Officials Roster
December 31, 2011

Board of Commissioners

Jim Carmichael
Scott Wiggam
Ann Obrecht

Auditor

Jarra L. Underwood

Clerk of Courts

Tim Neal

Coroner

Dr. Amy Jolliff

Court of Common Pleas

Mark K. Wiest
Corey E. Spitler

County Court Judges

William G. Rickett
Carol White Millhoan

Engineer

Roger Terrill

Probate Court

Raymond Leisy

Prosecutor

Daniel Lutz

Recorder

Jane Carmichael

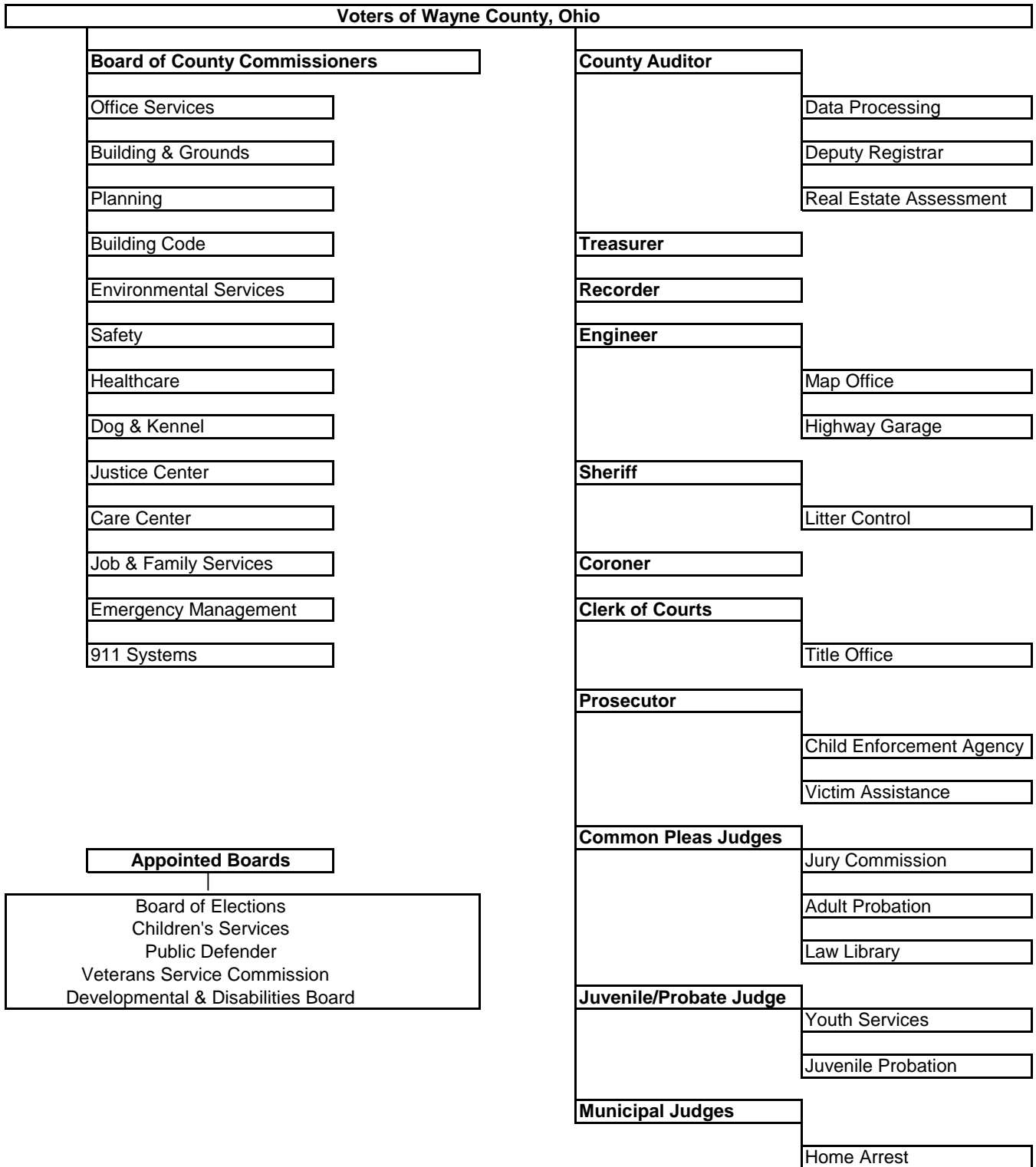
Sheriff

Thomas Maurer

Treasurer

Dawn Zerrer

**WAYNE COUNTY, OHIO
ORGANIZATION CHART
DECEMBER 31, 2011**



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Wayne County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Linda C. Danison

President

Jeffrey R. Emer

Executive Director

sixteen elected officials

850 county employees

FINANCIAL

approx. 40,445 households & 29,484 families

6.25% sales tax rate

Wayne County, Ohio

home to three major colleges;

The College of Wooster

The University of Akron Wayne College

The Ohio State Agricultural Technical Institute



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Wayne County
428 West Liberty Street
Wooster, Ohio 44691

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, (the County), as of and for the year ended December 31, 2011, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Nick Amster Sheltered Workshop, Inc, which represent .3%, 4%, and 19%, respectively, of the assets, net assets, and revenues of the aggregate discretely presented component unit and the remaining fund information. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for Nick Amster Sheltered Workshop, Inc. is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Nick Amster Sheltered Workshop, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Wayne County, Ohio, as of December 31, 2011, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gas Tax, County Board of Developmental Disabilities, Job and Family Services, Wayne County Care Center and Children Services Board Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2012, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

As further described Note 3 to the basic financial statements, the County restated its January 1, 2011 governmental fund balances due to changes in fund structure as a result of implementing Governmental Accounting Standards Board (GASB) Statement 54.

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provide additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. Neither we nor the other auditors subjected the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.



Dave Yost
Auditor of State

June 28, 2012

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011

The discussion and analysis of Wayne County's (the "County") financial performance provides an overall review of the County's financial activities for the year ended December 31, 2011. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, basic financial statements, and notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2011 are as follows:

- The total net assets of the County decreased \$3,694,919. Net assets of governmental activities decreased \$4,362,948 which represents a 3.6% decrease over 2010. Net assets of business-type activities increased \$668,029 or 8.0% from 2010.
- General revenues accounted for \$26,640,705 or 42.7% of total governmental activities revenue. Program specific revenues accounted for \$35,789,212 or 57.3% of total governmental activities revenue.
- Governmental activities capital assets decreased \$2,634,998. Business-type activities capital assets increased \$1,473,104.
- The County had \$66,792,865 in expenses related to governmental activities; \$35,789,212 of these expenses was offset by program specific charges for services, grants, contributions or interest. General revenues (primarily taxes) of \$26,640,705 were not sufficient enough to provide for these programs.
- The general fund, the County's largest major fund, had revenues of \$22,030,558 in 2011, and expenditures of \$20,510,711 in 2011.
- The county board of developmental disabilities (DD) special revenue fund, the County's second largest major fund, had revenues of \$12,115,314 in 2011, a decrease of \$561,402 or 4.4% from 2010 revenues. The expenditures totaled \$12,595,307 in 2011, a decrease of \$65,087 or .5% from 2010 expenditures.
- In the general fund, the actual revenues came in \$1,404,336 higher than they were originally budgeted, and actual expenditures were \$1,117,464 lower than the amount in the original budget.

Using this Comprehensive Annual Financial Report (CAFR)

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011

The statement of net assets and statement of activities provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of the County, there are six major governmental funds. The general fund is the largest major fund.

Reporting the County as a Whole

Statement of Net Assets and the Statement of Activities

The statement of net assets and the statement of activities answer the question, "How did we do financially during 2011?" These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector companies. The accrual basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net assets and changes in those assets. This change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's property tax base, current property tax laws in Ohio restricting revenue growth, facility conditions and other factors.

In the statement of net assets and the statement of activities, the County is divided into two distinct kinds of activities:

Governmental Activities - Most of the County's programs and services are reported here including human services, health, public safety, public works and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

Business-Type Activities - These services are provided on a charge for goods or services basis to recover all or a significant portion of the expenses of the goods or services provided.

Reporting the County's Most Significant Funds

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011

Fund financial statements provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions; however, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the general fund, the motor vehicle and gas tax, county board of developmental disabilities (DD), job and family services, children services board, and Wayne County care center special revenue funds. The analysis of the County's major funds begins on page 10. The County's only major proprietary fund is the sanitary sewer district.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements. These funds are reported using an accounting method called modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, the readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 18-30 of this report.

Proprietary Funds

The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for the sanitary sewer district operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for a self-funded health insurance program for employees of the County and several governmental units within the County and worker's compensation for County employees only. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements. The basic proprietary fund financial statements can be found on pages 31-33 of this report.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages 34-35 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. These notes to the basic financial statements can be found on pages 36-72 of this report.

Government-Wide Financial Analysis

Recall that the statement of net assets provides the perspective of the County as a whole. Table 1 below provides a summary of the County's net assets for 2011 compared to 2010.

Table 1 - Net Assets

	Governmental Activities		Business-Type Activities		Totals	
	2011	2010*	2011	2010	2011	2010
Assets						
Current and Other Assets	\$ 61,524,364	\$ 63,182,528	\$ 787,821	\$ 855,843	\$ 62,312,185	\$ 64,038,371
Capital Assets, Net	84,781,826	87,416,824	13,576,892	12,103,788	98,358,718	99,520,612
Total Assets	<u>146,306,190</u>	<u>150,599,352</u>	<u>14,364,713</u>	<u>12,959,631</u>	<u>160,670,903</u>	<u>163,558,983</u>
Liabilities						
Other Liabilities	19,697,352	19,098,267	331,647	390,652	20,028,999	19,488,919
Long-Term Liabilities:						
Due Within One Year	1,492,701	1,492,444	146,818	46,918	1,639,519	1,539,362
Due In More Than One Year	9,449,712	10,200,539	4,856,758	4,160,600	14,306,470	14,361,139
Total Liabilities	<u>30,639,765</u>	<u>30,791,250</u>	<u>5,335,223</u>	<u>4,598,170</u>	<u>35,974,988</u>	<u>35,389,420</u>
Net assets						
Invested In Capital Asset, Net of Related Debt	76,893,619	78,929,883	8,622,585	7,699,704	85,516,204	86,629,587
Restricted	32,148,993	33,596,597	-	-	32,148,993	33,596,597
Unrestricted	6,623,813	7,281,622	406,905	661,757	7,030,718	7,943,379
Total Net Assets	<u>\$ 115,666,425</u>	<u>\$ 119,808,102</u>	<u>\$ 9,029,490</u>	<u>\$ 8,361,461</u>	<u>\$ 124,695,915</u>	<u>\$ 128,169,563</u>

*Excludes the activities of funds reported in the governmental activities with the implementation of GASB 54 (See Note 3). Amounts were not significant and would not impact the analysis.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011

Over time, net assets can serve as a useful indicator of a government's financial position. At December 31, 2011, the County's assets exceeded liabilities by \$124,695,915. This amounts to \$115,666,425 in governmental activities and \$9,029,490 in business-type activities.

Capital assets reported on the government-wide financial statements represent the largest portion of the County's net assets. At year-end, capital assets represented 61.2% of total governmental and business-type assets. Capital assets include land, buildings and improvements, equipment, construction in progress, infrastructure, and sewer mains. Capital assets, net of related debt were \$85,516,204 at December 31, 2011. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

As of December 31, 2011, the County is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

A portion of the County's government-wide net assets, \$32,148,993 or 25.8%, represents resources that are subject to external restrictions on how they may be used. The balance of government-wide unrestricted net assets of \$7,030,718 may be used to meet the government's ongoing obligations to citizens and creditors.

Table 2 on the following page shows the changes in net assets for governmental activities and business-type activities for 2011 compared to 2010.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011

Table 2 - Changes in Net Assets

	Governmental Activities		Business-Type Activities		Totals	
	2011	2010*	2011	2010	2011	2010
Revenues:						
Program Revenues:						
Charges for Services and Sales	\$ 12,857,278	\$ 11,488,426	\$ 802,327	\$ 802,126	\$ 13,659,605	\$ 12,290,552
Operating Grants, Contributions, and Interest	21,703,825	26,642,569	1,199,607	173,140	22,903,432	26,815,709
Capital Grants and Contributions	1,228,109	2,314,907	-	-	1,228,109	2,314,907
General Revenues:						
Property Taxes	13,603,560	14,159,500	-	-	13,603,560	14,159,500
Sales Tax	10,113,622	9,362,158	-	-	10,113,622	9,362,158
Grants and Entitlements	2,193,033	3,103,757	-	-	2,193,033	3,103,757
Investment Earnings	424,329	706,265	-	-	424,329	706,265
Miscellaneous	306,161	934,403	384	49,283	306,545	983,686
Total Revenues	62,429,917	68,711,985	2,002,318	1,024,549	64,432,235	69,736,534
Program Expenses:						
General Government:						
Legislative and Executive	8,176,389	7,826,914	-	-	8,176,389	7,826,914
Judicial	5,856,573	5,466,859	-	-	5,856,573	5,466,859
Public Safety	10,539,336	10,383,256	-	-	10,539,336	10,383,256
Public Works	8,613,555	9,775,297	-	-	8,613,555	9,775,297
Health	570,737	481,906	-	-	570,737	481,906
Human Services	31,266,388	32,232,617	-	-	31,266,388	32,232,617
Conservation and Recreation	122,473	527,294	-	-	122,473	527,294
Economic Development	1,229,400	590,225	-	-	1,229,400	590,225
Urban Development and Housing	4,023	-	-	-	4,023	-
Interest and Fiscal Charges	307,831	433,965	-	-	307,831	433,965
Refunding Bond Issuance Costs	106,160	-	-	-	106,160	-
Sanitary Sewer District	-	-	1,334,289	1,089,669	1,334,289	1,089,669
Water District	-	-	-	-	-	-
Total Expenses	66,792,865	67,718,333	1,334,289	1,089,669	68,127,154	68,808,002
Change in Net Assets	\$ (4,362,948)	\$ 993,652	\$ 668,029	\$ (65,120)	\$ (3,694,919)	\$ 928,532

*Excludes the activities of funds reported in the governmental activities with the implementation of GASB 54 (See Note 3). Amounts were not significant and would not impact the analysis.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011

Governmental Activities

Governmental net assets reported an overall decrease of \$4,362,948 in 2011. Although there are several non-operating factors that caused net assets to increase or decrease (ex. capitalization and depreciation of capital assets and the issuance and retirement of long-term obligations), there were operational areas during the year that contributed to the overall decrease in net assets of under 3.6%.

Sales tax revenues increased \$751,464, or 8.0%, but intergovernmental declined due to a drop in state and federal funding.

Human services, which includes supporting the operations of the Wayne County care center, county board of DD, job and family services, bureau of support, and the children services board, accounts for \$31,266,388 of expenses, or 46.8% of total governmental expenses of the County. These expenses were funded by \$19,590,068 in program revenues in 2011, compared to \$22,073,720 in 2010.

General government expenses composed of legislative and executive and judicial programs totaled \$14,032,962 or 21.0% of total governmental expenses. General government expenses were covered by \$5,807,175 in program revenues in 2011 as compared to \$5,041,523 in 2010.

The state and federal government contributed to the County revenues in the amount of \$21,703,825 in operating grants, contributions and interest, and \$1,228,109 in capital grants and contributions. These revenues are restricted to a particular program or purpose. \$14,799,488 or 64.5% of the total grants, contributions and interest subsidized human services programs.

General revenues totaled \$26,640,705, and amounted to 42.7% of total revenues. These revenues primarily consist of property and sales tax revenue of \$23,717,182, or 89.0% of total general revenues in 2011.

The statement of activities shows the cost of program services and the charges for services and grants offsetting those services. Table 3 shows, for governmental activities, the total cost of services and the net cost of services for 2011 compared to 2010. That is, it identifies the cost of these services supported by tax revenue and unrestricted state grants and entitlements.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011

Table 3 - Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2011	2010*	2011	2010
Program Expenses:				
General Government:				
Legislative and Executive	\$ 8,176,389	\$ 7,826,914	\$ (4,167,102)	\$ (4,939,206)
Judicial	5,856,573	5,466,859	(4,058,685)	(3,313,044)
Public Safety	10,539,336	10,383,256	(7,543,359)	(7,176,006)
Public Works	8,613,555	9,775,297	(1,992,049)	(1,554,111)
Health	570,737	481,906	(286,094)	(329,042)
Human Services	31,266,388	32,232,617	(11,676,320)	(10,158,897)
Conservation and Recreation	122,473	527,294	42,666	795,495
Economic Development	1,229,400	590,225	(904,696)	(163,655)
Urban Redevelopment and Housing	4,023	-	(4,023)	-
Interest and Fiscal Charges	307,831	433,965	(307,831)	(433,965)
Refunding Bond Issuance Costs	106,160	-	(106,160)	-
	<u>\$ 66,792,865</u>	<u>\$ 67,718,333</u>	<u>\$ (31,003,653)</u>	<u>\$ (27,272,431)</u>

*Excludes the activities of funds reported in the governmental activities with the implementation of GASB 54 (See Note 3). Amounts were not significant and would not impact the analysis.

Overall net costs of services increased \$3,731,222 or 13.7%.

The dependence upon general revenues for governmental activities is apparent, with 46.4% and 40.3% of expenses supported through taxes and other general revenues during 2011 and 2010, respectively.

Business-Type Activities

The sanitary sewer district is the County's only business-type activity. This program had total revenues of \$2,002,318 and expenses of \$1,334,289 for fiscal year 2011. The business type activities net asset balance increased \$668,029 as compared to the ending 2010 net asset balance. The primary factor increasing net assets was from the recognition of federal grant revenue used to sewer construction projects.

Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, fund balances may serve as a useful measure of the County's net resources available for spending at year-end.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011

The County's governmental funds (as presented on the balance sheet on pages 18-19) reported a total fund balance of \$37,667,921, which is \$149,444 more than last year's balance of \$37,518,477, or a .4% increase. Some of the most significant changes in fund balances occurred within the County's major funds.

The general fund restated balance increased in 2011 by \$212,936, or 2.8%, as compared to 2010. While general fund revenues remained relatively flat the County was able to achieve this increase by reducing expenditures while still maintaining a high level of services to the citizens of Wayne County. The County anticipates further cuts in revenue by the state in 2012 and increased reduction of expenditures in 2012 to try to account for some of this anticipated loss of revenue.

The motor vehicle and gas tax fund reported an increase in fund balance of \$314,043, or 13.0% as compared to 2010. Changes to this fund balance fluctuates from year to year based on infrastructure maintenance needs, however the revenue stream is not directly related to the timing of these needs.

The county board of DD fund reported a decrease in fund balance of \$488,232, or 6.2% as compared to 2010. The significant change in revenue was a decrease in state and federal funding.

The job and family services fund reported a decrease in fund balance of \$856,362, or 61.2% as compared to 2010. This decrease was a result of timing of drawdowns of state funding as compared to expenditure of funds. Also, Workforce Development had accumulated excessive funds, in 2011 no fund draws were made, which enabled the department to reduce the fund balance to a more acceptable level.

The Wayne County care center reported an increase in fund balance of \$646,556, or 16.2% as compared to 2010. The total revenue increased from 2010 to 2011, and the Care Center was able to control spending while still delivering quality care to its residents to achieve the increase in fund balance.

The children services board fund reported a decrease in fund balance of \$229,976 or 3.3% as compared to 2010. This decrease was the result of an increase in placement expenditures as well as the first year of collecting on a levy. The number of children that came into the agency's care steadily increased during 2011, some with more intensive needs that require us to place in higher cost placement settings. In 2009, the agency passed a replacement levy with a decrease in millage, with 2011 being the first year of collection resulting in a substantial decrease in revenue as compared to 2010.

Budgeting Highlights - General Fund

The County's budgeting process is prescribed by the Ohio Revised Code (ORC). Essentially the budget is the County's appropriations, which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the ORC. Therefore, the County's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted accordingly.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011

Annual revenue and appropriation budgets are amended several times throughout the year. The final budgeted revenues as compared to the original budgeted amount did not increase or decrease during the year. Actual revenues exceeded final budgeted amounts by \$1,404,336, with the largest excess reported within permissive sales tax, intergovernmental and miscellaneous, although not deemed significant.

The final budget for expenditures exceeded final costs by \$1,115,909. This variance was achieved by the collective effort of the departments of the County tightening their belts to conserve the decreasing resources available to the County as state and federal funding continues to show declines.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements for business-type activities, however in more detail.

Capital Assets and Debt Administration

Capital Assets

At the end of 2011, the County had \$98,358,718 (net of accumulated depreciation) invested in land, construction in progress, buildings and improvements, equipment, infrastructure, and sewer mains. Of this total, \$84,781,826 was reported in governmental activities and \$13,576,892 was reported in business-type activities. Table 4 shows 2011 balances compared to 2010 amounts:

Table 4 - Capital Assets at December 31

	Governmental Activities		Business-Type Activities		Totals	
	2011	2010	2011	2010	2011	2010
Land	\$ 5,751,019	\$ 5,751,019	\$ 648,082	\$ 648,082	\$ 6,399,101	\$ 6,399,101
Construction in Progress	30,763	1,725,509	1,845,307	3,563,228	1,876,070	5,288,737
Buildings and Improvements	43,751,279	43,751,279	6,999,324	4,477,440	50,750,603	48,228,719
Equipment	13,813,779	13,448,916	214,555	221,683	14,028,334	13,670,599
Infrastructure	93,888,246	90,755,118	-	-	93,888,246	90,755,118
Sewer Mains	-	-	6,149,623	5,409,826	6,149,623	5,409,826
Less: Accumulated						
Depreciation	(72,453,260)	(68,015,017)	(2,279,999)	(2,216,471)	(74,733,259)	(70,231,488)
Total	<u>\$ 84,781,826</u>	<u>\$ 87,416,824</u>	<u>\$ 13,576,892</u>	<u>\$ 12,103,788</u>	<u>\$ 98,358,718</u>	<u>\$ 99,520,612</u>

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011

The most significant changes to capital assets, other than the recognition of depreciation expense during the year, occurred from the capitalization of assets related to improvements of the County's infrastructure, more specifically the roads and bridges within the County. Construction in progress in the business-type activities represents costs associated with the Batdorf Road Sanitary Sewer projects. See Note 10 to the basic financial statements for more detail on the capital assets of governmental and business-type activities.

Debt Administration

At December 31, 2011, the County had \$7,934,052 in general obligation bonds, \$179,155 in OPWC loans, \$2,554,900 in sanitary sewer revenue and improvement bonds, \$966,000 in a EPA loan, and \$1,208,407 in OWDA loans. Of this total, \$830,184 is due within one year and \$12,012,330 is due in more than one year. See Note 11 to the basic financial statements for more detail on the long term debt of governmental and business-type activities. Table 5 summarizes the bonds and loans outstanding as of December 31:

Table 5 - Outstanding Long-Term Debt at December 31

	Governmental Activities		Business-Type Activities	
	2011	2010	2011	2010
<u>General Obligation Bonds</u>				
1991 Human Service Building	\$ 45,000	\$ 135,000	\$ -	\$ -
1992 Human Service Building	16,000	32,000	-	-
2002 Engineering Facility Improvement	-	2,550,000	-	-
2002 Justice Facility Improvement	-	5,580,000	-	-
2011 Refunding Bond	7,865,000	-	-	-
Premium on Refunding Bond	108,761	-	-	-
Loss on Refunding Bond	(325,709)	-	-	-
<u>Other Obligations</u>				
OPWC Loan	179,155	189,941	-	-
OWDA Loan	-	-	1,208,407	20,984
2004 Sewer System Revenue	-	-	826,000	837,000
2004 Sanitary Sewer Improvement Bonds	-	-	1,728,900	1,752,100
2009 Sanitary Sewer Revenue Bonds	-	-	-	1,554,000
2011 Refunding Bond	-	-	225,000	-
EPA Loan	-	-	966,000	-
Total	<u>\$7,888,207</u>	<u>\$8,486,941</u>	<u>\$4,954,307</u>	<u>\$4,164,084</u>

Economic Factors

Twenty seven companies expanded or located to Wayne County. These expansions represented more than \$99 million in new capital expenditures' for equipment and property, creating over 660 new jobs for our County.

Site Selection Magazine named Wayne County a "Top Micropolitan" for 2011 due to new and expanded facilities. Each year since 2001, this magazine has named Wayne County, one of the top areas in the country for business growth. Only one percent of communities nationwide have enjoyed similar success.

Wayne County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2011

Dunlap Community Hospital became a subsidiary of Aultman Health Foundation. The affiliation will give patients in Orrville and Wayne County greater access to high-quality specialty care and advanced services. The new name is Aultman Orrville Hospital.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Jarra L. Underwood, Wayne County Auditor, 428 West Liberty Street, Wooster, Ohio, 44691.

Wayne County, Ohio
Statement of Net Assets
December 31, 2011
Component Unit: June 30, 2011

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Investments	\$ 37,060,816	\$ 662,905	\$ 37,723,721	\$ -
Cash and Investments:				
With Fiscal Agents	107,104	-	107,104	-
In Segregated Accounts	119,139	-	119,139	41,885
Investments:				
In Segregated Accounts	-	-	-	281,641
With Fiscal Agents	-	-	-	1,000
Receivables:				
Taxes	13,666,647	-	13,666,647	-
Accounts	419,579	122,731	542,310	56,053
Sales Tax	2,497,060	-	2,497,060	-
Accrued Interest	44,603	-	44,603	-
Due from Other Governments	6,570,947	-	6,570,947	-
Internal Balances	(2,185)	2,185	-	-
Materials and Supplies Inventory	261,832	-	261,832	6,162
Loans Receivable	269,015	-	269,015	-
Prepaid Items	509,807	-	509,807	3,037
Nondepreciable Capital Assets	5,781,782	2,493,389	8,275,171	-
Depreciable Capital Assets (Net)	79,000,044	11,083,503	90,083,547	4,702
<i>Total Assets</i>	<u>146,306,190</u>	<u>14,364,713</u>	<u>160,670,903</u>	<u>394,480</u>
Liabilities				
Accounts Payable	893,257	51,625	944,882	52,228
Contracts Payable	527,794	183,305	711,099	-
Accrued Wages and Benefits	1,067,976	6,090	1,074,066	21,547
Matured Compensated Absences Payable	73,282	-	73,282	-
Accrued Interest Payable	22,809	79,080	101,889	-
Due to Other Governments	1,194,720	11,547	1,206,267	-
Claims Payable	1,112,692	-	1,112,692	-
Unearned Revenue	511,306	-	511,306	-
Deferred Revenue	14,242,754	-	14,242,754	7,658
Deposits Held and Due to Others	50,762	-	50,762	-
Line of Credit	-	-	-	47,700
Long Term Liabilities:				
Due Within One Year	1,492,701	146,818	1,639,519	-
Due In More Than One Year	9,449,712	4,856,758	14,306,470	-
<i>Total Liabilities</i>	<u>30,639,765</u>	<u>5,335,223</u>	<u>35,974,988</u>	<u>129,133</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	76,893,619	8,622,585	85,516,204	4,702
Restricted for:				
Capital Projects	2,022,247	-	2,022,247	-
Debt Service	746,173	-	746,173	-
Public Works Projects	4,256,621	-	4,256,621	-
Human Services Programs	19,489,954	-	19,489,954	-
Community Development Projects	194,642	-	194,642	-
Other Purposes	5,439,356	-	5,439,356	-
Unrestricted	6,623,813	406,905	7,030,718	260,645
<i>Total Net Assets</i>	<u>\$ 115,666,425</u>	<u>\$ 9,029,490</u>	<u>\$ 124,695,915</u>	<u>\$ 265,347</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Statement of Activities

For the Year Ended December 31, 2011

Component Unit: For the Fiscal Year Ended June 30, 2011

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive	\$ 8,176,389	\$ 4,009,287	\$ -	\$ -
Judicial	5,856,573	1,596,316	201,572	-
Public Safety	10,539,336	2,024,505	971,472	-
Public Works	8,613,555	181,603	5,376,933	1,062,970
Health	570,737	254,987	29,656	-
Human Services	31,266,388	4,790,580	14,799,488	-
Conservation and Recreation	122,473	-	-	165,139
Economic Development and Assistance	1,229,400	-	324,704	-
Urban Redevelopment and Housing	4,023	-	-	-
Debt service:				
Interest and Fiscal Charges	307,831	-	-	-
Refunding Bond Issuance Costs	106,160	-	-	-
<i>Total Governmental Activities</i>	<u>66,792,865</u>	<u>12,857,278</u>	<u>21,703,825</u>	<u>1,228,109</u>
Business-Type Activities				
Sewer District	1,334,289	802,327	1,199,607	-
<i>Total Business-Type Activities</i>	<u>1,334,289</u>	<u>802,327</u>	<u>1,199,607</u>	<u>-</u>
<i>Total - Primary Government</i>	<u>\$ 68,127,154</u>	<u>\$ 13,659,605</u>	<u>\$ 22,903,432</u>	<u>\$ 1,228,109</u>
Component Units				
Nick Amster Sheltered Workshop, Inc.	<u>\$ 6,677,940</u>	<u>\$ 640,400</u>	<u>\$ 5,985,617</u>	<u>\$ -</u>

General Revenues

Property Taxes Levied for:

General Fund

Human Services - County Board of DD

Human Services - Children Services Board

Human Services - Wayne County Care Center

Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Assets

Net Assets Beginning of Year (Restated-See Note 3)

Net Assets End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Assets

Primary Government

Governmental Activities	Business-Type Activities	Total	Component Unit
\$ (4,167,102)	\$ -	\$ (4,167,102)	\$ -
(4,058,685)	-	(4,058,685)	-
(7,543,359)	-	(7,543,359)	-
(1,992,049)	-	(1,992,049)	-
(286,094)	-	(286,094)	-
(11,676,320)	-	(11,676,320)	-
42,666	-	42,666	-
(904,696)	-	(904,696)	-
(4,023)	-	(4,023)	-
(307,831)	-	(307,831)	-
(106,160)	-	(106,160)	-
<u>(31,003,653)</u>	<u>-</u>	<u>(31,003,653)</u>	<u>-</u>
-	667,645	667,645	-
-	667,645	667,645	-
<u>(31,003,653)</u>	<u>667,645</u>	<u>(30,336,008)</u>	<u>-</u>
-	-	-	(51,923)
3,734,666	-	3,734,666	-
5,606,589	-	5,606,589	-
3,026,597	-	3,026,597	-
1,235,708	-	1,235,708	-
10,113,622	-	10,113,622	-
2,193,033	-	2,193,033	-
424,329	-	424,329	6,339
306,161	384	306,545	69,069
<u>26,640,705</u>	<u>384</u>	<u>26,641,089</u>	<u>75,408</u>
(4,362,948)	668,029	(3,694,919)	23,485
<u>120,029,373</u>	<u>8,361,461</u>	<u>128,390,834</u>	<u>241,862</u>
<u>\$ 115,666,425</u>	<u>\$ 9,029,490</u>	<u>\$ 124,695,915</u>	<u>\$ 265,347</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Balance Sheet
Governmental Funds
December 31, 2011

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
Assets				
Equity in Pooled Cash and Investments	\$ 6,306,212	\$ 1,948,039	\$ 7,444,189	\$ 812,837
Cash and Investments:				
In Segregated Accounts	75,137	-	-	-
With Fiscal Agents	-	-	107,101	-
Receivables:				
Taxes	3,668,547	-	5,696,919	-
Accounts	128,872	9,707	1,483	-
Sales Tax	2,401,591	95,469	-	-
Accrued Interest	44,589	-	4	-
Due from Other Funds	20,767	-	-	-
Due from Other Governments	1,238,742	3,278,948	953,909	15,089
Materials and Supplies Inventory	101,878	60,545	66,007	13,103
Loans Receivable	-	-	-	-
Prepaid Items	405,272	7,831	34,602	6,752
<i>Total Assets</i>	<u>\$ 14,391,607</u>	<u>\$ 5,400,539</u>	<u>\$ 14,304,214</u>	<u>\$ 847,781</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$ 203,398	\$ 106,587	\$ 55,670	\$ 107,175
Contracts Payable	6,538	46,146	-	-
Accrued Wages and Benefits	409,391	73,793	225,285	95,904
Matured Compensated Absences Payable	44,502	-	4,861	21,763
Due to Other Governments	424,571	65,268	259,521	72,591
Due to Other Funds	9,584	-	2,418	7,372
Deferred Revenue	5,377,231	2,386,677	6,411,541	-
Deposits Held and Due to Others	50,762	-	-	-
<i>Total Liabilities</i>	<u>6,525,977</u>	<u>2,678,471</u>	<u>6,959,296</u>	<u>304,805</u>
Fund Balances				
Nonspendable	710,199	68,376	100,609	19,855
Restricted	3,277	2,653,692	7,244,309	523,121
Committed	950,700	-	-	-
Assigned	735,724	-	-	-
Unassigned	5,465,730	-	-	-
<i>Total Fund Balances</i>	<u>7,865,630</u>	<u>2,722,068</u>	<u>7,344,918</u>	<u>542,976</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 14,391,607</u>	<u>\$ 5,400,539</u>	<u>\$ 14,304,214</u>	<u>\$ 847,781</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Services Board	Other Governmental Funds	Total Governmental Funds
\$ 4,655,401	\$ 6,950,932	\$ 8,077,336	\$ 36,194,946
-	22,093	21,909	119,139
-	-	3	107,104
1,251,540	3,049,641	-	13,666,647
74,641	-	93,249	307,952
-	-	-	2,497,060
-	6	4	44,603
-	18,432	-	39,199
395,352	259,419	407,200	6,548,659
8,034	5,566	6,699	261,832
-	-	269,015	269,015
-	30,374	19,059	503,890
<u>\$ 6,384,968</u>	<u>\$ 10,336,463</u>	<u>\$ 8,894,474</u>	<u>\$ 60,560,046</u>

\$ 66,812	\$ 217,878	\$ 117,187	\$ 874,707
-	-	475,110	527,794
87,257	88,815	83,340	1,063,785
2,156	-	-	73,282
210,926	82,277	64,387	1,179,541
2,185	-	19,825	41,384
1,364,583	3,360,025	180,813	19,080,870
-	-	-	50,762
<u>1,733,919</u>	<u>3,748,995</u>	<u>940,662</u>	<u>22,892,125</u>

8,034	35,940	25,758	968,771
4,643,015	6,551,528	6,083,267	27,702,209
-	-	819,137	1,769,837
-	-	1,094,323	1,830,047
-	-	(68,673)	5,397,057
<u>4,651,049</u>	<u>6,587,468</u>	<u>7,953,812</u>	<u>37,667,921</u>
<u>\$ 6,384,968</u>	<u>\$ 10,336,463</u>	<u>\$ 8,894,474</u>	<u>\$ 60,560,046</u>

See accompanying notes to the basic financial statements.

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Wayne County, Ohio

Reconciliation of Total Governmental Fund Balances to

Net Assets of Governmental Activities

December 31, 2011

Total Governmental Fund Balances \$ 37,667,921

***Amounts reported for governmental activities in the
statement of net assets are different because:***

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 84,781,826

Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:

Property taxes	\$ 1,148,157	
Due from other governments	3,380,619	
Grants	309,340	
Total	<u>4,838,116</u>	4,838,116

An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net assets. (672,781)

Long-term liabilities, including compensated absences payable, are not due and payable in the current period and therefore are not reported in the funds:

General obligation bonds	(7,709,052)	
OPWC Loan	(179,155)	
Accrued interest payable	(22,809)	
Compensated absences *	<u>(3,037,641)</u>	
Total		<u>(10,948,657)</u>

Net Assets of Governmental Activities \$ 115,666,425

**Excludes \$16,565 within the Internal Service Fund*

Wayne County, Ohio

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2011

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services
Revenues				
Property and Other Local Taxes	\$ 3,835,831	\$ -	\$ 5,751,808	\$ -
Permissive Sales Taxes	8,787,045	1,233,214	-	-
Charges for Services	4,506,694	31,723	119,577	-
Licenses and Permits	95,150	-	-	-
Fines and Forfeitures	308,044	59,090	-	-
Intergovernmental	3,314,932	5,948,540	6,154,033	3,672,193
Special Assessments	-	-	-	-
Interest	424,333	-	96	-
Rent	117,908	-	-	-
Contributions and Donations	-	29,828	-	-
Other	640,621	61,690	89,800	559,592
<i>Total Revenues</i>	<u>22,030,558</u>	<u>7,364,085</u>	<u>12,115,314</u>	<u>4,231,785</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,818,440	-	-	-
Judicial	4,785,315	-	-	-
Public Safety	8,133,968	-	-	-
Public Works	128,109	6,788,414	-	-
Health	296,268	-	-	-
Human Services	826,301	-	12,595,307	5,349,762
Economic Development and Assistance	522,310	-	-	-
Capital Outlay	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-
Debt service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Refunding Bond Issuance Costs	-	-	-	-
<i>Total Expenditures</i>	<u>20,510,711</u>	<u>6,788,414</u>	<u>12,595,307</u>	<u>5,349,762</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>1,519,847</u>	<u>575,671</u>	<u>(479,993)</u>	<u>(1,117,977)</u>
Other Financing Sources (Uses)				
Proceeds on Sale of Assets	7,901	-	-	-
Issuance of Refunding Bond	-	-	-	-
Premium on Issuance of Refunding Debt	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Transfers In	-	-	-	256,063
Transfers Out	(1,309,737)	(263,946)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,301,836)</u>	<u>(263,946)</u>	<u>-</u>	<u>256,063</u>
<i>Net Change in Fund Balance</i>	218,011	311,725	(479,993)	(861,914)
<i>Fund Balance Beginning of Year (Restated-See Note 3)</i>	7,652,694	2,408,025	7,833,150	1,399,338
<i>Increase (Decrease) In Reserve for Inventory</i>	(5,075)	2,318	(8,239)	5,552
<i>Fund Balance End of Year</i>	<u>\$ 7,865,630</u>	<u>\$ 2,722,068</u>	<u>\$ 7,344,918</u>	<u>\$ 542,976</u>

See accompanying notes to the basic financial statements.

Wayne County Care Center	Children Service Board	Other Governmental Funds	Total Governmental Funds
\$ 1,267,823	\$ 3,116,826	\$ -	\$ 13,972,288
-	-	-	10,020,259
3,240,186	601,120	2,996,062	11,495,362
-	-	316,148	411,298
-	-	557,329	924,463
267,094	2,997,240	4,351,259	26,705,291
-	-	2,202	2,202
-	126	12,285	436,840
-	-	120,482	238,390
-	36,742	-	66,570
209,333	28,882	92,174	1,682,092
<u>4,984,436</u>	<u>6,780,936</u>	<u>8,447,941</u>	<u>65,955,055</u>
-	-	1,620,268	7,438,708
-	-	402,612	5,187,927
-	-	1,738,593	9,872,561
-	-	106,082	7,022,605
-	-	299,487	595,755
4,337,488	7,012,370	1,467,452	31,588,680
-	-	832,058	1,354,368
-	-	1,752,558	1,752,558
-	-	19,020	19,020
-	-	796,786	796,786
-	-	251,982	251,982
-	-	106,160	106,160
<u>4,337,488</u>	<u>7,012,370</u>	<u>9,393,058</u>	<u>65,987,110</u>
<u>646,948</u>	<u>(231,434)</u>	<u>(945,117)</u>	<u>(32,055)</u>
-	-	-	7,901
-	-	8,020,000	8,020,000
-	-	118,648	118,648
-	-	(7,960,319)	(7,960,319)
-	-	1,322,620	1,578,683
-	-	(5,000)	(1,578,683)
<u>-</u>	<u>-</u>	<u>1,495,949</u>	<u>186,230</u>
646,948	(231,434)	550,832	154,175
4,004,493	6,817,444	7,403,333	37,518,477
(392)	1,458	(353)	(4,731)
<u>\$ 4,651,049</u>	<u>\$ 6,587,468</u>	<u>\$ 7,953,812</u>	<u>\$ 37,667,921</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

*Reconciliation of the Statement of Revenues, Expenditures, and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2011*

Net Change in Fund Balances - Total Governmental Funds	\$	154,175
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital asset additions in the current period:		
Capital Asset Additions	\$	2,211,275
Current Year Depreciation		<u>(4,834,162)</u>
Total		(2,622,887)
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		
		(12,111)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:		
Property Taxes		(275,366)
Due From Other Governments		(1,228,345)
Grants		<u>(525,489)</u>
Total		(2,029,200)
Governmental funds report expenditures for inventory when purchased. However, in the statement of activities they are reported as an expense when consumed.		
		(4,731)
Bond issuance costs reported as an expenditure in the funds are allocated as an expense over the life of the debt on an accrual basis.		
		(61,782)
In the statement of activities, certain costs and proceeds associated with long-term debt obligations issued during the year are accrued and amortized over the life of the debt obligation. In governmental funds these costs and proceeds are recognized as financing sources and uses.		
Refunding Bond Issued		(8,020,000)
Premium on Refunding Bond (Net)		(108,761)
Loss on Refunding Bond (Net)		<u>325,709</u>
		(7,803,052)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:		
Decrease in general obligation bonds payable		8,391,000
Decrease in compensated absences*		167,475
Decrease in OPWC loans		10,786
Decrease in accrued interest payable		<u>25,656</u>
		8,594,917
The internal service fund used by management to charge the cost of insurance to individual funds is not reported in the government-wide statements of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		
		<u>(578,277)</u>
Change in Net Assets of Governmental Activities	\$	<u>(4,362,948)</u>

**Excludes \$15,639 net change within the Internal Service Fund*

Wayne County, Ohio*Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**General Fund**For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 3,720,000	\$ 3,720,000	\$ 3,835,831	\$ 115,831
Permissive Sales Taxes	8,040,000	8,040,000	8,606,272	566,272
Charges for Services	3,665,527	3,665,527	3,638,834	(26,693)
Licenses and Permits	76,000	76,000	95,150	19,150
Fines and Forfeitures	310,000	310,000	312,065	2,065
Intergovernmental	3,229,000	3,229,000	3,376,714	147,714
Interest	550,000	550,000	643,457	93,457
Rent	100,000	100,000	114,341	14,341
Other	551,858	551,858	1,024,057	472,199
<i>Total Revenues</i>	<u>20,242,385</u>	<u>20,242,385</u>	<u>21,646,721</u>	<u>1,404,336</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,597,865	6,555,391	5,751,615	803,776
Judicial	4,866,326	4,879,507	4,772,602	106,905
Public Safety	8,106,782	8,129,520	8,052,880	76,640
Public Works	132,170	132,170	130,617	1,553
Health	295,306	300,306	298,187	2,119
Human Services	967,163	967,163	847,747	119,416
Economic Development and Assistance	530,126	530,126	524,626	5,500
<i>Total Expenditures</i>	<u>21,495,738</u>	<u>21,494,183</u>	<u>20,378,274</u>	<u>1,115,909</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(1,253,353)</u>	<u>(1,251,798)</u>	<u>1,268,447</u>	<u>2,520,245</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	-	-	7,901	7,901
Transfers In	92,000	92,000	92,000	-
Transfers Out	(1,351,136)	(1,352,691)	(1,309,737)	42,954
<i>Total Other Financing Sources (Uses)</i>	<u>(1,259,136)</u>	<u>(1,260,691)</u>	<u>(1,209,836)</u>	<u>50,855</u>
<i>Net Change in Fund Balance</i>	<u>(2,512,489)</u>	<u>(2,512,489)</u>	<u>58,611</u>	<u>2,571,100</u>
<i>Fund Balance Beginning of Year (Restated - See Note 3)</i>	3,218,237	3,218,237	3,218,237	-
Prior Year Encumbrances Appropriated	556,259	556,259	556,259	-
<i>Fund Balance End of Year</i>	<u>\$ 1,262,007</u>	<u>\$ 1,262,007</u>	<u>\$ 3,833,107</u>	<u>\$ 2,571,100</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio*Statement of Revenues, Expenditures, and Changes in Fund Balance -**Budget (Non-GAAP Basis) and Actual**Motor Vehicle and Gas Tax**For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Permissive Sales Taxes	\$ 1,300,000	\$ 1,300,000	\$ 1,228,604	\$ (71,396)
Charges for Services	5,000	5,000	31,266	26,266
Fines and Forfeitures	100,000	100,000	58,321	(41,679)
Intergovernmental	5,850,000	5,770,061	5,925,732	155,671
Contributions and Donations	-	-	29,828	29,828
Other	45,000	45,000	73,389	28,389
<i>Total Revenues</i>	<u>7,300,000</u>	<u>7,220,061</u>	<u>7,347,140</u>	<u>127,079</u>
Expenditures				
Current:				
Public Works	<u>9,170,799</u>	<u>9,090,860</u>	<u>8,325,506</u>	<u>765,354</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,870,799)	(1,870,799)	(978,366)	892,433
Other Financing Sources (Uses)				
Transfers Out	<u>(285,000)</u>	<u>(285,000)</u>	<u>(263,946)</u>	<u>21,054</u>
<i>Net Change in Fund Balance</i>	(2,155,799)	(2,155,799)	(1,242,312)	913,487
<i>Fund Balance Beginning of Year</i>	896,308	896,308	896,308	-
Prior Year Encumbrances Appropriated	<u>1,259,491</u>	<u>1,259,491</u>	<u>1,259,491</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 913,487</u>	<u>\$ 913,487</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Statement of Revenues, Expenditures, and Changes in Fund Balance -

Budget (Non-GAAP Basis) and Actual

County Board of DD

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 5,143,900	\$ 5,143,900	\$ 5,751,808	\$ 607,908
Charges for Services	80,000	80,000	119,541	39,541
Intergovernmental	4,737,360	4,688,747	5,990,979	1,302,232
Interest	0	0	88	88
Other	536,100	534,824	94,461	(440,363)
<i>Total Revenues</i>	<u>10,497,360</u>	<u>10,447,471</u>	<u>11,956,877</u>	<u>1,509,406</u>
Expenditures				
Current:				
Human Services	16,444,299	16,415,530	12,520,044	3,895,486
<i>Net Change in Fund Balance</i>	(5,946,939)	(5,968,059)	(563,167)	5,404,892
<i>Fund Balance Beginning of Year (Restated-See Note 3)</i>	7,177,513	7,177,513	7,177,513	-
Prior Year Encumbrances Appropriated	278,578	278,578	278,578	-
<i>Fund Balance End of Year</i>	<u>\$ 1,509,152</u>	<u>\$ 1,488,032</u>	<u>\$ 6,892,924</u>	<u>\$ 5,404,892</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Statement of Revenues, Expenditures, and Changes in Fund Balance -

Budget (Non-GAAP Basis) and Actual

Job and Family Services

For the Year Ended December 31, 2011

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 6,780,000	\$ 3,485,287	\$ 3,669,642	\$ 184,355
Other	622,046	557,656	575,847	18,191
<i>Total Revenues</i>	<u>7,402,046</u>	<u>4,042,943</u>	<u>4,245,489</u>	<u>202,546</u>
Expenditures				
Current:				
Human Services	8,900,382	6,065,839	6,053,930	11,909
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,498,336)	(2,022,896)	(1,808,441)	214,455
Other Financing Sources (Uses)				
Transfers In	267,355	266,793	256,063	(10,730)
Transfers Out	(25,120)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>242,235</u>	<u>266,793</u>	<u>256,063</u>	<u>(10,730)</u>
<i>Net Change in Fund Balance</i>	(1,256,101)	(1,756,103)	(1,552,378)	203,725
<i>Fund Balance Beginning of Year</i>	139,979	139,979	139,979	-
Prior Year Encumbrances Appropriated	1,616,124	1,616,124	1,616,124	-
<i>Fund Balance End of Year</i>	<u>\$ 500,002</u>	<u>\$ -</u>	<u>\$ 203,725</u>	<u>\$ 203,725</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

*Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual
Wayne County Care Center
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 1,137,000	\$ 1,137,000	\$ 1,267,823	\$ 130,823
Charges for Services	2,675,400	2,675,400	3,380,287	704,887
Intergovernmental	244,600	244,600	267,094	22,494
Other	74,500	74,500	174,337	99,837
<i>Total Revenues</i>	<u>4,131,500</u>	<u>4,131,500</u>	<u>5,089,541</u>	<u>958,041</u>
Expenditures				
Current:				
Human Services	4,726,330	4,802,330	4,509,434	292,896
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(594,830)	(670,830)	580,107	1,250,937
Other Financing Sources (Uses)				
Transfers Out	(399,716)	(323,716)	-	323,716
<i>Net Change in Fund Balance</i>	(994,546)	(994,546)	580,107	1,574,653
<i>Fund Balance Beginning of Year</i>	3,684,705	3,684,705	3,684,705	-
Prior Year Encumbrances Appropriated	159,843	159,843	159,843	-
<i>Fund Balance End of Year</i>	<u>\$ 2,850,002</u>	<u>\$ 2,850,002</u>	<u>\$ 4,424,655</u>	<u>\$ 1,574,653</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

*Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (Non-GAAP Basis) and Actual
Children Services Board
For the Year Ended December 31, 2011*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property and Other Local Taxes	\$ 3,252,500	\$ 3,252,500	\$ 3,116,826	\$ (135,674)
Charges for Services	672,500	621,156	667,120	45,964
Intergovernmental	3,179,116	2,576,347	3,005,910	429,563
Contributions and Donations	20,000	20,000	36,742	16,742
Interest	-	-	120	120
Other	18,000	18,000	14,879	(3,121)
<i>Total Revenues</i>	<u>7,142,116</u>	<u>6,488,003</u>	<u>6,841,597</u>	<u>353,594</u>
Expenditures				
Current:				
Human Services	7,588,470	7,746,699	7,608,382	138,317
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(446,354)	(1,258,696)	(766,785)	491,911
Other Financing Sources (Uses)				
Transfers Out	(19,811)	(19,811)	-	19,811
<i>Net Change in Fund Balance</i>	(466,165)	(1,278,507)	(766,785)	511,722
<i>Fund Balance Beginning of Year (Restated-See Note 3)</i>	6,877,440	6,877,440	6,877,440	-
Prior Year Encumbrances Appropriated	446,057	446,057	446,057	-
<i>Fund Balance End of Year</i>	<u>\$ 6,857,332</u>	<u>\$ 6,044,990</u>	<u>\$ 6,556,712</u>	<u>\$ 511,722</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Fund Net Assets
Proprietary Funds
December 31, 2011

	Business-Type Activity- Sanitary Sewer District Enterprise Fund	Governmental Activity- Internal Service Funds
Assets		
<i>Current Assets</i>		
Equity in Pooled Cash and Investments	\$ 662,905	\$ 865,870
Receivables:		
Accounts	122,731	111,627
Due from Other Funds	2,185	-
Due from Other Governments	-	22,288
Prepaid Items	-	5,917
<i>Total Current Assets</i>	<u>787,821</u>	<u>1,005,702</u>
<i>Noncurrent Assets</i>		
Nondepreciable Capital Assets	2,493,389	-
Depreciable Capital Assets (Net)	11,083,503	-
<i>Total Noncurrent Assets</i>	<u>13,576,892</u>	<u>-</u>
<i>Total Assets</i>	<u>14,364,713</u>	<u>1,005,702</u>
Liabilities		
<i>Current Liabilities</i>		
Accounts Payable	51,625	18,550
Contracts Payable	183,305	-
Accrued Wages and Benefits	6,090	4,191
Accrued Interest Payable	79,080	-
Due to Other Governments	11,547	15,179
Unearned Revenue	-	511,306
Claims Payable	-	1,112,692
Compensated Absences Payable	13,420	-
Improvement Bonds Payable	23,900	-
Refunding Bond Payable	20,000	-
OWDA Loans Payable	77,498	-
Revenue Bonds Payable	12,000	-
<i>Total Current Liabilities</i>	<u>478,465</u>	<u>1,661,918</u>
<i>Long-Term Liabilities</i>		
Compensated Absences Payable - net of current portion	35,849	16,565
Improvement Bonds Payable - net of current portion	1,705,000	-
Refunding Bond Payable - net of current portion	205,000	-
OWDA Loans Payable - net of current portion	1,130,909	-
EPA Loans Payable - net of current portion	966,000	-
Revenue Bonds Payable- net of current portion	814,000	-
<i>Total Long-Term Liabilities</i>	<u>4,856,758</u>	<u>16,565</u>
<i>Total Liabilities</i>	<u>5,335,223</u>	<u>1,678,483</u>
Net Assets		
Invested in Capital Assets, Net of Related Debt	8,622,585	-
Unrestricted	406,905	(672,781)
<i>Total Net Assets</i>	<u>\$ 9,029,490</u>	<u>\$ (672,781)</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio*Statement of Revenues, Expenses, and Changes in Fund Net Assets**Proprietary Funds**For the Year Ended December 31, 2011*

	Business-Type Activity- Sanitary Sewer District Enterprise Fund	Governmental Activity - Internal Service Funds
Operating Revenues		
Charges for Services	\$ 802,327	\$ 9,417,333
Other	384	423,832
<i>Total Operating Revenues</i>	<u>802,711</u>	<u>9,841,165</u>
Operating Expenses		
Personal Services	240,198	193,878
Contractual Services	584,683	1,014,337
Materials and Supplies	14,526	-
Claims	-	9,159,077
Depreciation	305,989	-
Other	70,034	116,128
<i>Total Operating Expenses</i>	<u>1,215,430</u>	<u>10,483,420</u>
<i>Operating Income (Loss)</i>	(412,719)	(642,255)
Non-operating Revenues (Expenses)		
Other Non-operating Revenue	-	63,978
Intergovernmental	1,199,607	-
Interest and Fiscal Charges	(113,859)	-
Debt Issuance Costs	(5,000)	-
<i>Total Non-operating Revenues (Expenses)</i>	<u>1,080,748</u>	<u>63,978</u>
<i>Change in Net Assets</i>	668,029	(578,277)
<i>Net Assets Beginning of Year</i>	<u>8,361,461</u>	<u>(94,504)</u>
<i>Net Assets End of Year</i>	<u>\$ 9,029,490</u>	<u>\$ (672,781)</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2011

	Business-Type Activity- Sanitary Sewer District Enterprise Fund	Governmental Activity - Internal Service Funds
Cash Flows From Operating Activities		
Cash received from sales/service charges	\$ 773,474	\$ 9,425,134
Cash received from other operating revenue	384	423,832
Cash payments for personal services	(235,427)	(170,806)
Cash payments for contractual services	(553,794)	-
Cash payments for materials and supplies	(14,526)	-
Cash payments for claims	-	(8,795,891)
Cash payments for administrative costs	-	(1,020,254)
Cash payments for other expenses	(39,050)	(102,707)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>(68,939)</u>	<u>(240,692)</u>
Cash Flows From Noncapital Financing Activities		
Cash received from grants	1,199,607	-
<i>Net Cash Provided By Noncapital Activities</i>	<u>1,199,607</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities		
Proceeds from revenue notes	240,000	-
Proceeds from refunding bond	245,000	-
Proceeds from OWDA Loans	1,659,176	-
Proceeds from EPA Loans	966,000	-
Acquisition of capital assets	(1,626,329)	-
Bond issuance costs	(5,000)	-
Principal payments for debt retirement	(2,079,953)	-
Principal payments on revenue notes	(480,000)	-
Interest Paid on Debt	(117,182)	-
<i>Net Cash Used For Capital and Related Financing Activities</i>	<u>(1,198,288)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	(67,620)	(240,692)
<i>Cash and Investments at Beginning of Year</i>	730,525	1,106,562
<i>Cash and Investments at End of Year</i>	<u>\$ 662,905</u>	<u>\$ 865,870</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By Operating Activities		
Operating Income (Loss)	(412,719)	(642,255)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided		
By Operating Activities:		
Depreciation	305,989	-
(Increase) Decrease in Assets		
Accounts Receivable	(37,008)	2,213
Due From Other Funds	(95)	-
Due From Other Governments	8,250	(6,026)
Prepaid Expenses	29,255	(5,917)
Increase (Decrease) in Liabilities		
Accounts Payable	34,789	(127,280)
Accrued Wages and Benefits	(1,586)	1
Compensated Absences Payable	5,180	15,639
Due to Other Governments	(994)	5,278
Claims Payable	-	506,041
Unearned Revenue	-	11,614
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ (68,939)</u>	<u>\$ (240,692)</u>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2011

	<u>Private Purpose Trusts</u>	<u>Agency</u>
Assets		
Equity in Pooled Cash and Investments	\$ 7,881	\$ 11,349,254
Cash and Investments in Segregated Accounts	-	1,299,949
Receivables:		
Taxes	-	109,738,097
Accounts	-	319
Sales Taxes	-	38,706
Accrued Interest	-	1
Due From Other Governments	-	3,641,944
<i>Total Assets</i>	<u>\$ 7,881</u>	<u>\$ 126,068,270</u>
Liabilities		
Accounts Payable	\$ -	\$ 398
Due to Other Governments	-	125,007,010
Undistributed Monies	-	1,060,862
<i>Total Liabilities</i>	<u>-</u>	<u>\$ 126,068,270</u>
Net Assets		
Held In Trust For Other Purposes	<u>\$ 7,881</u>	
<i>Total Net Assets</i>	<u>\$ 7,881</u>	

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Funds
For the Year Ended December 31, 2011

	Private Purpose Trusts
	<hr/>
<i>Total Additions</i>	\$ -
<i>Total Deductions</i>	-
<i>Change in Net Assets</i>	<hr/> -
<i>Net Assets Beginning of Year (Restated - See Note 3)</i>	7,881
<i>Net Assets End of Year</i>	<hr/> <u>\$ 7,881</u> <hr/>

See accompanying notes to the basic financial statements.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 1 - DESCRIPTION OF THE COUNTY

Wayne County, Ohio (the “County”) was created in 1812. The County is governed by a Board of three commissioners elected by the voters of the County. The county commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other officials elected by the voters of the County that manage various segments of the County’s operations are: the county auditor, county treasurer, recorder, clerk of courts, coroner, engineer, prosecuting attorney, sheriff, two common pleas court judges, a probate court judge, and two county municipal court judges.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America (“GAAP”) as applied to government units. The Governmental Accounting Standards Board (“GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (“FASB”) Statements and Interpretations issued on or before November 30, 1989, to its governmental and business-type activities and proprietary funds provided they do not conflict with or contradict GASB pronouncements. The County has elected not to follow FASB guidance for business-type activities and enterprise funds issued after November 30, 1989. The FASB has codified its standards and the standards issued prior to November 30, 1989 are included in the codification.

Following are the most significant of the County’s accounting policies.

A. Reporting Entity

The County’s reporting entity has been defined in accordance with GASB Statement Nos. 14 and 39, “*The Financial Reporting Entity*” and “*Determining Whether Certain Organizations Are Component Units*”. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organizations' governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organizations' resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves their budget, the issuance of their debt or the levying of their taxes. The only significant component unit of the County is the Nick Amster Sheltered Workshop, Inc.

The component unit column on the financial statements identifies the financial data of the County’s material discretely presented component unit, Nick Amster Sheltered Workshop, Inc. It is reported separately to emphasize that it is legally separate from the County.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

DISCRETELY PRESENTED COMPONENT UNIT

Nick Amster Sheltered Workshop, Inc. ("Workshop") - The Workshop is a legally separate, nonprofit corporation, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Wayne County Board of Developmental Disabilities (DD), provides sheltered employment for adults with mental retardation or developmental disabilities in the County. The Wayne County Board of DD provides the Workshop staff, salaries, transportation, equipment (except what is used directly in the production of goods or rendering of services), staff to administer and supervise training programs, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to developmentally disabled adults of the County, the Workshop is reflected as a component unit of the County. The Workshop's financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *"Financial Statements for Not-for-Profit Organizations."* The most recent separately issued accrual basis financial statements (for the years ended June 30, 2011 and 2010) can be obtained from the Nick Amster Sheltered Workshop, Inc., Wooster, Ohio 44691.

JOINT VENTURES WITHOUT EQUITY INTEREST

Multi-County Juvenile Attention Center ("Center") - The Center is jointly operated by Carroll, Columbiana, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation of delinquent, dependent, abused, or neglected children. A joint board of commissioners whose membership consists of three commissioners from each participating county controls the operation of the Center. The board exercises total control over the operation of the Center including budgeting, appropriation, contracting, and designating management. Budgets are adopted by the governing board. Continued existence of the Center is dependent on the County's continued participation; however, the County does not have an equity interest in the Center. The Center is accumulating sufficient resources to meet its current obligations. In 2011, the County contributed \$1,009,256 to the Center. Complete financial statements for the Center can be obtained from their administrative office at 815 Faircrest St. SW, Canton, Ohio 44706.

Stark, Tuscarawas, and Wayne Joint Solid Waste Management District ("District") - The County participates in the District which is a statutorily created political subdivision of the State of Ohio. The District is a joint venture among Stark, Tuscarawas, and Wayne counties. The nine-member board consists of the three County Commissioners from each county. The degree of control exercised by any participating government is limited to its representation on the board. The District is responsible for the development of long-range plans for the disposal of solid waste. Continued existence of the District is dependent on the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress, which would cause additional financial benefit or burden on the County. In 2011, the County did not contribute to the District. Complete financial statements can be obtained from the Stark, Tuscarawas, and Wayne Joint Solid Waste Management District, Bolivar, Ohio 44612.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Multi-County Community Mental Health District (“District”) - The District is a joint venture between Wayne County and Holmes County. The District has the responsibility for the development, funding, monitoring, and evaluation of community-based mental health programs. The District is controlled by a joint board of trustees whose membership consists of four appointees of the State Board of Mental Health, four appointees of the State Board of Alcohol and Drug Addiction, eight appointees of the Wayne County Commissioners, and two appointees of the Holmes County Commissioners. Continued existence of the District is dependent on the County’s continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit or burden on the County. For 2011 the County did not contribute to the District. Complete financial statements can be obtained from the Multi-County Community Mental Health District, Wooster, Ohio 44691.

JOINTLY GOVERNED ORGANIZATIONS

Stark Regional Community Corrections Center (“S.R.C.C.C.”) - S.R.C.C.C. is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State. For 2011 the County did not contribute to the S.R.C.C.C.

Medway Drug Enforcement Agency (“MEDWAY DEA”) - The MEDWAY DEA is an undercover drug enforcement agency, with its primary objective being combating the sale and use of illegal drugs and controlled substances. The MEDWAY DEA is controlled by and is responsible to the Council of Governments, consisting of two governing bodies: the General Assembly and the Governing Board. The General Assembly consists of a county commissioner, the mayor or city manager, and one village and one township representative from each county served. Said member shall be a village mayor or township trustee. The Governing Board consists of the County Prosecutor and the County Sheriff, the police chief of each participating city and one village chief of police chosen by a caucus of village chiefs of police. The County does not have an ongoing financial interest or responsibility to the Agency. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the Agency. For 2011 the County did not contribute to the Agency. Wayne County residents support this Agency with a voted permanent tax levy.

North East Ohio Network (“NEON”) – NEON is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Medina, Trumbull, Columbiana, Geauga, Lake, Mahoning, Portage, Ashtabula, Lorain, Summit, Wayne and Stark Counties. NEON operations are controlled by their board which is comprised of the superintendents of Developmental Disabilities of each participating County. NEON adopts its own budget, authorizes expenditures and hires and fires its own staff. During 2011, NEON received sufficient revenues from State grant monies and no additional funds were needed from the participants.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

RELATED ORGANIZATIONS

The Wayne County Public Library (“Library”) - The Library provides various services to residents designed to enrich the lives of the citizenry and to improve the quality of life within the County. The Library is a distinct political subdivision of the State of Ohio that is governed by a board of trustees appointed by the Judges and the County Commissioners. The board of trustees possesses its own contracting and budgeting authority, hires and fires personnel and does not depend on the County for operating subsidies. While the County serves as taxing authority for the Library, its approval is ministerial and accountability does not extend beyond the appointment of the trustees. The Library did not receive funding from the County in 2011.

Wayne County Park District (“District”) – The District Commissioner is appointed by the Probate Judge of the County. The District serves as an independent board and board members are volunteers. The County Auditor and Treasurer, respectively, serve as fiscal officer and custodian of funds for the District.

Wayne Metropolitan Housing Authority (“Authority”) – The Authority was created to assist low-income families and individuals with safe, decent and affordable housing opportunities as they strive to improve the quality of their lives. The Authority is made up of five Authority Commissioners who are appointed by judges, the County Commissioners, and two appointments by the Mayor of the City of Wooster. The Authority hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Authority nor is the Authority financially dependent on the County. The Authority serves as its own budgeting, taxing, and debt issuing authority. The Authority did not receive funding from the County in 2011.

Public Entity Risk Consortium (“PERC”) – The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County has joined PERC, a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official’s liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000,000 per occurrence for real and personal property, \$3,000,000 for General Liability, Law Enforcement Liability, Automobile Liability and Public Official’s Liability all of which are subject to \$50,000 self-insured retention by the County except Automobile which has a \$25,000 retention.

EXCLUDED OTHER GOVERNMENTS

As counties are structured in Ohio, the County Auditor and County Treasurer, respectively, serve as fiscal officer and custodian of funds for various agencies, boards, and commissions. As fiscal officer, the Auditor certifies the availability of cash and appropriations prior to the processing of payments and purchases. As the custodian of public funds, the Treasurer invests public monies held on deposit in the County Treasury.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

In the case of the separate agencies, boards, and commissions listed below, the County serves as fiscal agent and custodian, but is not accountable as defined by GASB Statement Nos. 14 and 39, therefore, the operations of the following other governments have been excluded from the County's basic financial statements, but the funds held on behalf of these other governments in the County Treasury are included in the agency funds.

Wayne County Soil and Water Conservation District
Wayne County Mental Health and Recovery Board
Wayne County District Board of Health

Information in the notes to the basic financial statements is applicable to the primary government.

B. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including the statement on net assets and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements - The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government except for fiduciary funds. The activities of the internal service fund, and other internal activities within "activity" types, are eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities.

Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements - During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service funds are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

C. Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds - Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the required (based on GAAP) and individually selected major governmental funds of the County:

General - This is the primary operating fund of the County. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Motor Vehicle and Gas Tax - This fund accounts for monies received by the County for state gasoline tax and vehicle registration fees used for County road and bridge maintenance, construction and improvements.

County Board of Developmental Disabilities (DD) - This fund accounts for the operation of a school and the costs of administering a workshop for the developmentally disabled. Revenue sources include a countywide property tax levy and federal and state grants.

Job and Family Services - This fund accounts for various federal and state grants, as well as transfers from the general fund used to provide public assistance to general relief recipients, pay their providers for medical assistance, and for certain public social services.

Wayne County Care Center - This fund accounts for revenue received from a countywide tax levy, Medicaid and charges for services to provide for the room, board and care of the indigent elderly population of the County.

Children Services Board - This fund accounts for revenue received from countywide tax levies, federal and state grants, support collections, Veterans Assistance and Social Security payments. Major expenditures are for foster homes, emergency shelters, medical treatment, school supplies, counseling and parental training.

The other governmental funds of the County account for grants and other resources to which the County is bound to observe constraints imposed upon the use of the resources.

Proprietary Funds - Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Funds - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County has presented the following major enterprise fund:

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Sanitary Sewer District - This fund accounts for sanitary sewer services provided to individual and commercial users in the majority of the unincorporated areas of Wayne County. The costs of providing these services are financed primarily through user charges. The sanitary sewer district has its own facilities and rate structure.

Internal Service Fund - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds report on a self-funded health insurance program for employees of the County and several governmental units within the County, and worker's compensation for County employees only.

Fiduciary Funds - Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are private-purpose trust and agency funds. The private-purpose trust funds account for monies held in trust which are to be used for expenses not provided by programs of the primary government. The County's agency funds are mainly used for the collection and distribution of taxes, along with serving as the fiscal agent for the Wayne County District Board of Health, the Wayne County Soil and Water Conservation District, and the Wayne County Mental Health and Recovery Board.

D. Measurement Focus

Government-wide Financial Statements - The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the County are included on the statement of net assets.

Fund Financial Statements - All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about the County finances and meets the cash flow needs of its proprietary activities. Private-purpose trust funds are reported using the economic resources measurement focus. Agency funds do not report a measurement focus as they do not report operations.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

E. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the basic financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Non-exchange Transactions - Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days of year-end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On the accrual basis, revenue from sales taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 7). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from all other nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax, interest, federal and state grants and subsidies, state levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Deferred/Unearned Revenue - Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2011, but which were levied to finance 2012 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met also are recorded as deferred revenue.

On the governmental fund financial statements, receivables that will not be collected within the available period have been reported as deferred revenue.

Unearned revenue reported on the statement of fund net assets represents early payments received for self insurance funding related to 2012.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Expense/Expenditures - On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

F. Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the Tax Budget, the Certificate of Estimated Resources, and the Appropriation Resolution, all of which are prepared on the budgetary basis of accounting. The primary level of budgetary control is at the object level within each department. Budgetary modifications may only be made by resolution of the County Commissioners.

The Certificate of Estimated Resources and the Appropriations Resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The amounts reported as the original budget revenue on the budgetary statements reflect the amounts in the certificate when the original appropriations were adopted. The amounts reported as the final budgeted revenue amounts on the budgetary statements reflect the amounts in the final amended certificate issued during 2011. The amounts reported as the original budgeted expenditure amounts reflect the first appropriation for that fund that covered the entire fiscal year, including amounts automatically carried over from prior years. The amounts reported as the final budgeted expenditure amounts represent the final appropriation amounts passed by the Commissioners during the year.

At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriation. Encumbered appropriations are carried forward to the succeeding year and are not reappropriated.

Budgetary information for the Workshop and certain other funds is not reported because it is not included in the entity for which the “appropriated budget” is adopted and separate budgetary financial records are not maintained.

G. Cash and Investments

To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County’s records. Each fund’s interest in the pool is presented as “equity in pooled cash and investments” on the basic financial statements.

The County utilizes a jointly governed organization (NEON) to service developmentally disabled residents within the County. The balances in these accounts are presented in the basic financial statements as “cash and investments with fiscal agents” and represents monies held for the County.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

During the year 2011, investments were limited to federal agency securities, certificates of deposit, commercial paper, corporate bonds, and investments in the State Asset Treasury Reserve of Ohio (STAROhio) and a program referred to as CDARS, which are fully insured by the FDIC.

Except for nonparticipating investment contracts, investments are reported at fair market value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and certificates of deposit are reported at cost.

The County has invested funds in STAROhio during the year 2011. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the Securities and Exchange Commission (SEC) as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2011.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during fiscal year 2011 amounted to \$424,333, which includes \$368,213 assigned from other County funds.

The County has segregated bank accounts for monies held separately from the County's central bank account. These depository accounts are presented on the financial statements as "cash and investments in segregated accounts". These balances are not maintained in the County treasury at year end.

Of the equity in pooled cash and investments reported in the general fund, \$203,049 is held as unclaimed funds, not available as of December 31, 2011 for general fund purposes.

For presentation on the basic financial statements, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

An analysis of the Treasurer's investment account at year-end is provided in Note 5.

H. Inventories of Materials and Supplies

On the government-wide financial statements, inventories are presented at cost on a first-in, first-out basis and are expensed when used. On fund financial statements, inventories of governmental funds are stated at cost, on a first-in, first-out basis. Costs of inventory items are recorded as expenditures in the governmental fund types when purchased.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

I. Capital Assets

Governmental capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective fund.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars, except for culverts which all costs are capitalized. The County's intangible capitalization threshold is \$50,000, \$200,000 prior to December 31, 2009. The County's infrastructure consists of intangibles, roads, bridges, culverts, and a water tower used to service the County Care Center. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets are depreciated except for land and construction in process. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacements. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
<i>Building and improvements</i>	<i>20-40 years</i>	<i>20-40 years</i>
<i>Equipment</i>	<i>4-10 years</i>	<i>4-10 years</i>
<i>Infrastructure</i>	<i>10-50 years</i>	<i>-</i>
<i>Sewer mains</i>	<i>-</i>	<i>50 years</i>

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt obligations of proprietary funds. The County's policy is to capitalize net interest on construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax exempt borrowing used to finance the project from the date of borrowing until completion of the project and the interest earned from temporary investment of the debt proceeds over the same period. Capitalized interest is amortized on the straight-line method over the estimated useful life of the asset.

J. Compensated Absences

Compensated absences of the County consist of vacation leave and sick leave to the extent that payment to the employee for these absences are attributable to services already rendered and are not contingent on a specific event that is outside the control of the County and the employee.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

In accordance with the provisions of GASB Statement No. 16, “*Accounting for Compensated Absences*”, a liability for vacation leave is accrued if a) the employees' rights to payment are attributable to services already rendered; and b) it is probable that the employer will compensate the employees for the benefits through paid time off or other means, such as cash payment at termination or retirement. A liability for sick leave is based on the sick leave accumulated at December 31, 2011 by those employees who are currently eligible to receive termination (severance) payments, as well as those employees expected to become eligible in the future. Sick leave benefits are accrued using the vesting method.

The total liability for vacation and sick leave payments has been calculated using pay rates in effect at December 31, 2011, and reduced to the maximum payment allowed by labor contract and/or statute, plus applicable additional salary related payments.

County employees earn vacation at varying rates ranging from two to five weeks per year. Sick leave is accumulated at the rate of 4.6 hours per 80 hours worked. Vacation and sick leave are accumulated based on Collective Bargaining agreements and statutory requirements. Vacation pay is vested after one year and sick pay upon eligibility for retirement. Accumulated vacation cannot exceed three times the annual accumulation rate for an employee. The entire compensated absences liability is reported on the government-wide financial statements. On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the accounts “matured compensated absences payable” in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported. For proprietary funds, the entire amount of compensated absences is reported as a fund liability.

A County employee with at least 25 years of service as a non-bargaining county employee under any retirement system may elect to convert up to 80 hours of sick leave and/or 80 hours of vacation leave per year. This conversion will result in the employee receiving payment therefore reducing the appropriate leave account converted. A County employee must meet the eligibility rules for this conversion.

An employee must have at least 10 years of service with Wayne County, Ohio. Reemployed retirees will have as their service date for calculation of the ten years of service the Wayne County as the first date of employment with the County after their retirement.

In order to convert sick leave the employee must have a minimum balance of 960 hours of accumulated sick leave plus the amount they wish to convert. In order to convert vacation leave the employee must have enough vacation leave accumulated to cover the number of hours converted up to 80 hours plus a balance of 40 hours that is not converted. All hours must be available on the annual application date.

An eligible employee may convert any combination of sick and/or vacation leave, subject to the regulations, up to the maximum 80 hours of each type of pay.

Additional sick and vacation leave accrual will not be earned from converted sick and vacation leave. Standard deductions are required by law, including OPERS deductions, if applicable, will be made.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

K. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2011, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

L. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases and long-term loans are recognized as a liability in the fund financial statements when due.

M. Interfund Transactions

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general revenues. Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/transfers in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

N. Fund Balance

In accordance with Governmental Accounting Standards Board Statement No. 54, “*Fund Balance Reporting and Governmental Fund Type Definitions*”, the County classifies its fund balance based on the purpose for which the resources were received and the level of constraint placed on the resources. The classifications are as follows:

Nonspendable – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed or assigned.

Restricted – Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or is imposed by law through constitutional provisions.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Committed – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County. Those committed amounts cannot be used for any other purpose unless the County removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned – Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by policies of the County.

Unassigned – Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

O. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activities of the proprietary funds. For the County, these revenues are charges for services for the wastewater treatment and self-insurance programs. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the fund. All revenue and expenses not meeting these definitions are classified as nonoperating.

P. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Restricted net assets, including “restricted for other purposes” reported on the statement of net assets represent amounts which limitations are imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes primarily include amounts to provide public safety and general governmental services. The County did not report any significant net asset balances restricted by enabling legislation for the year ending December 31, 2011. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Q. Estimates

The preparation of basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 3 – IMPLEMENTATION OF NEW ACCOUNTING POLICIES

On January 1, 2011, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions” and GASB Statement No. 59, “Financial Instruments Omnibus.”

GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The requirements of this statement classify fund balance as nonspendable, restricted, committed, assigned and/or unassigned.

GASB Statement No. 59 updated and improved existing standards regarding financial reporting and disclosure requirements of certain financial instruments and external investment pools for which significant issues have been identified in practice. Implementation of this GASB statement did not affect the presentation of the financial statements of the County.

Restatement of Fund Balances/Net Assets

On January 1, 2011, the County implemented Governmental Accounting Standards Board Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions”. The adjustments had the following effect on governmental modified fund balances as previously reported:

	General Fund	County Board of DD	Children Services Board	Other Governmental Funds
Fund Balance, December 31, 2010	\$ 6,718,874	\$ 7,814,874	\$ 6,627,415	\$ 8,324,187
Fund Reclassification	933,820	18,276	190,029	(920,854)
Restated Fund Balance, January 1, 2011	<u>\$ 7,652,694</u>	<u>\$ 7,833,150</u>	<u>\$ 6,817,444</u>	<u>\$ 7,403,333</u>

Net assets have been restated at January 1, 2011, to account for the reclassification of activities due to implementation of GASB 54. The adjustments had the following effect on net assets as previously reported:

	Governmental Activities	Private-Purpose Trust
Net Assets, December 31, 2010	\$ 119,808,102	\$ 218,017
Fund Reclassifications	221,271	(210,136)
Beginning Net Assets, January 1, 2011	<u>\$ 120,029,373</u>	<u>\$ 7,881</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Beginning fund balance of the Statement of Revenues, Expenditures and Changes in fund Balance – Budget (Non-GAAP) and actual have been restated at January 1, 2011, to account for the reclassification of activities due to implementation of GASB 54. The adjustments had the following effect on the beginning fund balance as previously reported:

	General Fund	County Board of DD	Children Services Board
Fund Balance, December 31, 2010	\$ 3,852,705	\$ 7,159,237	\$ 6,695,488
Fund Reclassification	(634,468)	18,276	181,982
Restated Fund Balance, January 1, 2011	<u>\$ 3,218,237</u>	<u>\$ 7,177,513</u>	<u>\$ 6,877,470</u>

NOTE 4 – FUND BALANCE

Fund balance can be classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds.

The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented as follows:

	General Fund	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board	Other Governmental Funds	Total
Nonspendable for:								
Inventory	\$ 101,878	\$ 60,545	\$ 66,007	\$ 13,103	\$ 8,034	\$ 5,566	\$ 6,699	\$ 261,832
Prepays	405,272	7,831	34,602	6,752	-	30,374	19,059	503,890
Unclaimed Monies	203,049	-	-	-	-	-	-	203,049
Total Nonspendable	<u>710,199</u>	<u>68,376</u>	<u>100,609</u>	<u>19,855</u>	<u>8,034</u>	<u>35,940</u>	<u>25,758</u>	<u>968,771</u>
Restricted for:								
Public Safety Projects	-	-	-	-	-	-	1,373,241	1,373,241
Public Works	-	2,653,692	-	-	-	-	-	2,653,692
Human Services Programs	-	-	7,244,309	523,121	4,643,015	6,551,528	833,745	19,795,718
Health Services	-	-	-	-	-	-	392,263	392,263
Department of DD	-	-	-	-	-	-	93,946	93,946
Care Center	-	-	-	-	-	-	829,033	829,033
Real Estate Assessment	-	-	-	-	-	-	1,126,579	1,126,579
Court Computerization	-	-	-	-	-	-	411,790	411,790
Other Purposes	3,277	-	-	-	-	-	1,022,670	1,025,947
Total Restricted	<u>3,277</u>	<u>2,653,692</u>	<u>7,244,309</u>	<u>523,121</u>	<u>4,643,015</u>	<u>6,551,528</u>	<u>6,083,267</u>	<u>27,702,209</u>
Committed to:								
Debt Service	-	-	-	-	-	-	746,173	746,173
Landfill	400,000	-	-	-	-	-	-	400,000
Other Purposes	550,700	-	-	-	-	-	26,671	577,371
Capital Projects	-	-	-	-	-	-	46,293	46,293
Total Committed	<u>950,700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>819,137</u>	<u>1,769,837</u>
Assigned for:								
Encumbrances	728,615	-	-	-	-	-	-	728,615
Other Purposes	7,109	-	-	-	-	-	-	7,109
County Building	-	-	-	-	-	-	1,094,323	1,094,323
Total Assigned	<u>735,724</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,094,323</u>	<u>1,830,047</u>
Unassigned	<u>5,465,730</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(68,673)</u>	<u>5,397,057</u>
Total Fund Balance	<u>\$ 7,865,630</u>	<u>\$ 2,722,068</u>	<u>\$ 7,344,918</u>	<u>\$ 542,976</u>	<u>\$ 4,651,049</u>	<u>\$ 6,587,468</u>	<u>\$ 7,953,812</u>	<u>\$ 37,667,921</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 5 - DEPOSITS AND INVESTMENTS

State statutes classify monies held by the County into three categories.

Active monies are public monies determined to be necessary to meet current demand upon the County treasury. Such monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the Commissioners have identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Interim monies held by the County can be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank, Federal Home Loan Mortgage (FHLM) Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and any other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAROhio);

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

7. Certain bankers acceptances and commercial paper notes for a period not to exceed one hundred and eighty days from the purchase date in any amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and
8. Under limited circumstances, corporate debt interests noted in either of the two highest rating classifications by at least two nationally recognized rating agencies.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer, or qualified trustee if the securities are not represented by certificate, upon receipt of confirmation of transfer from the custodian.

According to State law, public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by FDIC, or may pledge a pool of government securities valued at least 105 percent of the total value of public monies on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within 5 years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2011, the County and public depositories complied with the provisions of these statutes.

A. Deposits with Financial Institutions

Custodial credit risk is the risk that, in the event of bank failure, the County's deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105 percent of the carrying value of the deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as collateral against all of the public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the County.

At December 31, 2011 the County's Board of DD Special Revenue Fund had a "cash with fiscal agent" balance of \$107,104 with NEON, a jointly governed organization (See Note 2A). The money is held by NEON in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. Any risk associated with the cash and investments and investments with NEON as a whole may be obtained from their audit report. To obtain financial information, write to the North East Ohio Network, Tom Kuchinka, Director of Business, 5121 Mahoning Avenue, Suite 102, Austintown, Ohio 44515-1895.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

At year-end, the carrying amount (including “cash with fiscal agent”) of the County’s deposits was \$35,363,955. Based on the criteria described in GASB Statement No. 40, “*Deposits and Investment Risk Disclosures*”, as of December 31, 2011, \$20,836,373 of the County’s bank balance of \$35,945,611 was exposed to custodial risk as discussed above, while \$15,109,238 was covered by Federal Deposit Insurance Corporation.

B. Investments

As of December 31, 2011 the County had the following investments and maturity:

Rating by Moody	Entity	Fair Value	Investment Maturities in years (<1)	Investment Maturities in years (1-3)	Percentage of Total
AAAm**	STAROhio	\$ 1,237,813	\$ 1,237,813	\$ -	8.12%
N/A	Commercial Paper	7,485,810	7,485,810	-	49.11%
N/A	Treasury Note	1,009,650	-	1,009,650	6.62%
N/A	General Electric Cap Corp	506,160	-	506,160	3.32%
AAA	FHLB Deposits	3,002,700	-	3,002,700	19.70%
AAA	FFCB	2,000,960	-	2,000,960	13.13%
		<u>\$ 15,243,093</u>	<u>\$ 8,723,623</u>	<u>\$ 6,519,470</u>	<u>100.00%</u>

**Rated by Standard and Poor's

Interest Rate Risk The County’s investment policy states that investments will be conducted as specified in the Ohio Revised Code (ORC) Section 135.35 or other relevant sections as amended. The investment policy generally limits security purchases to those that mature within five years of the purchase date unless matched to a specific liability. The investments during the year and as of year end are summarized in the table above.

Custodial Credit Risk - For an investment, custodial risk is that risk that, in the event of the failure of the counterparty, the County will no longer be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the Treasurer or qualified trustee.

Credit Risk The County’s investments policy limits purchases to those allowed by the ORC, which are designed to mitigate risks. The County’s investment credit ratings are summarized in the table above.

Concentration of Credit Risk The County places no limit on the amount the County may invest in any one issuer. See the investment concentration percentage’s in the table above.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 6 - INTERFUND TRANSACTIONS

A. Interfund transfers

Interfund transfers for the year ended December 31, 2011, consisted of the following, as reported on the fund financial and government-wide statements, respectively:

Transfers Out				
Transfers In	General Fund	Motor Vehicle and Gas Tax	Other Governmental	Total
Job and family services	\$ 256,063	\$ -	\$ -	\$ 256,063
Other governmental funds	1,053,674	263,946	5,000	1,322,620
	\$ 1,309,737	\$ 263,946	\$ 5,000	\$ 1,578,683

Transfers from the general fund were unrestricted revenues used to finance various programs accounted for in other funds in accordance with budgetary authorizations. Transfers from the motor vehicle gas tax fund were to finance debt service. Transfers between other governmental funds is for debt service payments.

B. Interfund balances

Due from/to other funds consisted of the following at December 31, 2011, as reported on the fund financial statements:

Due From Other Funds	Due to Other Funds					Totals
	General Fund	Job and Family Services	Wayne County Care Center	County Board of DD	Other Governmental Funds	
General Fund	\$ -	\$ 7,372	\$ -	\$ -	\$ 13,395	\$ 20,767
Children Services Board	9,584	-	-	2,418	6,430	18,432
Sanitary Sewer Fund	-	-	2,185	-	-	2,185
	\$ 9,584	\$ 7,372	\$ 2,185	\$ 2,418	\$ 19,825	\$ 41,384

Internal balances owed to the business-type activities from governmental activities were \$2,185 at December 31, 2011, as reported on the government-wide financial statements.

All balances resulted from the time lag between the dates that (1) interfund services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, or (3) payments between funds are made.

NOTE 7 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2011 for real and public utility property taxes represents collections of the 2010 taxes.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

2011 real property taxes were levied after October 1, 2011 on the assessed value as of January 1, 2011, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2011 real property taxes are collected in and intended to finance 2012.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2011 public utility property taxes which became a lien December 31, 2010, are levied after October 1, 2011, and are collected in 2012 with real property taxes.

House Bill No. 66 was signed into law on June 30, 2005. House Bill No. 66 phased out the tax on tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on general business and railroad property was eliminated in calendar year 2009, and the tax on telephone and telecommunications property was eliminated in calendar year 2010. The tax was phased out by reducing the assessment rate on the property each year. The bill replaced the revenue lost by the County due to the phasing out of the tax. In calendar years 2006-2010, the County was fully reimbursed for the lost revenue. In calendar years 2011-2017, the reimbursements are being phased out. On June 30, 2011, House Bill No. 153 was signed into law, which further reduced the amounts of these reimbursements.

The full tax rate for all County operations for the year ended December 31, 2011, was \$9.25 per \$1,000 of assessed valuation. The assessed values of real property upon which 2011 property tax receipts were based are as follows:

Category	Assessed Value
Real Property	\$2,092,788,770
Public Utilities - Real	74,865,310
Total Assessed Value	\$2,167,654,080

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30; with the remainder payable by September 20.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Property taxes receivable represents real property taxes, public utility real and tangible personal property taxes, and outstanding delinquencies which became measurable as of December 31, 2011, and for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2011 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 8 - RECEIVABLES

Receivables at December 31, 2011 consisted of taxes, accounts, intergovernmental grants and entitlements (“Due from other governments”), accrued interest and community development block grant (CDBG) loans. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs and the current year guarantee of Federal funds. A summary of the principal items due from other governments reported on the financial statements follows:

Governmental Activities:	
Local government	\$ 782,621
Homestead and rollback	963,601
Gasoline and excise tax	983,441
Motor vehicle and gas tax	2,281,647
Tangible tax loss reimbursement	147,317
<u>Other grants, subsidies and reimbursements:</u>	
General fund	181,143
Motor vehicle and gas tax	13,860
County board of DD	459,390
Job and family services	15,089
Wayne county care center	306,021
Children services board	7,329
Bureau of support	88,152
CDBG	1,425
Law enforcement grant	2,607
Solid waste district Litter grant	1,000
Pilot probation grant	126,276
CHIP program	8,740
Victim witness assistance	84,796
Home arrest grant	48,869
VOCA grant	17,386
Department of justice special grant	10,341
VAWA investigative enhancement grant	17,608
Internal service fund - Healthcare 2011 refund	22,288
Total	<u><u>\$ 6,570,947</u></u>

The only receivable reported in the financial statements that are not expected to be collected within the subsequent year (by agreement) are the CDBG loans made to small businesses for development projects.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 9 - OPERATING LEASES - LESSOR DISCLOSURE

The County leases land and building space under leases that are considered cancelable by either party. A summary of the cost and carrying value of each asset is summarized below. Outstanding lease payments are reported as “accounts receivable” within the basic financial statements.

<u>Leased Asset</u>	<u>Asset Cost</u>	<u>Accumulated Depreciation</u>	<u>Carrying Value</u>
Care center land	\$ 222,419	\$ -	\$ 222,419
Administration building	284,772	174,373	110,399
McClure building	65,010	19,698	45,312
County courthouse	536,114	208,406	327,708
Corning building	209,693	81,249	128,444
Total	<u>\$ 1,318,008</u>	<u>\$ 483,726</u>	<u>\$ 834,282</u>

NOTE 10 - CAPITAL ASSETS

Capital assets for governmental activities for the year ended December 31, 2011 was as follows:

Governmental Activities	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 5,751,019	\$ -	\$ -	\$ 5,751,019
Construction in progress	1,725,509	22,030	(1,716,776)	30,763
Total capital assets, not being depreciated:	<u>7,476,528</u>	<u>22,030</u>	<u>(1,716,776)</u>	<u>5,781,782</u>
Capital assets, being depreciated:				
Building and improvements	43,751,279	-	-	43,751,279
Equipment	13,448,916	772,893	(408,030)	13,813,779
Infrastructure	90,755,118	3,133,128	-	93,888,246
Total capital assets, being depreciated:	<u>147,955,313</u>	<u>3,906,021</u>	<u>(408,030)</u>	<u>151,453,304</u>
Less: accumulated depreciation				
Building and improvements	(20,246,408)	(999,891)	-	(21,246,299)
Equipment	(10,476,378)	(924,710)	395,919	(11,005,169)
Infrastructure	(37,292,231)	(2,909,561)	-	(40,201,792)
Total accumulated depreciation	<u>(68,015,017)</u>	<u>(4,834,162)</u>	<u>395,919</u>	<u>(72,453,260)</u>
Total capital assets being depreciated, net	<u>79,940,296</u>	<u>(928,141)</u>	<u>(12,111)</u>	<u>79,000,044</u>
Governmental activities capital assets, net	<u>\$ 87,416,824</u>	<u>\$ (906,111)</u>	<u>\$ (1,728,887)</u>	<u>\$ 84,781,826</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Depreciation expense was charged to governmental activity functions/programs of the primary government as follows:

<u>Governmental Activities:</u>	
Legislative and Executive	\$ 390,129
Judicial	342,482
Public Safety	403,426
Public Works	3,334,415
Health	2,129
Human Services	361,581
Total Depreciation Expense	<u>\$ 4,834,162</u>

Capital assets for business-type activities for the year ended December 31, 2011, was as follows:

Business-Type Activities	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$ 648,082	\$ -	\$ -	\$ 648,082
Construction in progress	<u>3,563,228</u>	<u>1,779,093</u>	<u>(3,497,014)</u>	<u>1,845,307</u>
Total capital assets, not being depreciated:	4,211,310	1,779,093	(3,497,014)	2,493,389
Capital assets, being depreciated:				
Building and improvements	4,477,440	2,757,217	(235,333)	6,999,324
Equipment	221,683	-	(7,128)	214,555
Sewer mains	<u>5,409,826</u>	<u>739,797</u>	<u>-</u>	<u>6,149,623</u>
Total capital assets, being depreciated:	10,108,949	3,497,014	(242,461)	13,363,502
Less: accumulated depreciation				
Building and improvements	(1,189,024)	(154,640)	235,333	(1,108,331)
Equipment	(180,335)	(19,214)	7,128	(192,421)
Sewer mains	<u>(847,112)</u>	<u>(132,135)</u>	<u>-</u>	<u>(979,247)</u>
Total accumulated depreciation	<u>(2,216,471)</u>	<u>(305,989)</u>	<u>242,461</u>	<u>(2,279,999)</u>
Total capital assets being depreciated, net	<u>7,892,478</u>	<u>3,191,025</u>	<u>-</u>	<u>11,083,503</u>
Business-type activities capital assets, net	<u>\$ 12,103,788</u>	<u>\$ 4,970,118</u>	<u>\$ (3,497,014)</u>	<u>\$ 13,576,892</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 11 – LONG-TERM OBLIGATIONS AND NOTES PAYABLE

A. Long-Term Obligations

The County's long-term obligations at year-end and a schedule of current year activity follow:

	Beginning Balance	Increases	Decreases	Ending Balance	Amount Due Within One Year
Governmental Activities					
General obligation bonds:					
1991 Human Services Building Bonds, 5.50%	\$ 135,000	\$ -	\$ (90,000)	\$ 45,000	\$ 45,000
1992 Human Services Building Bonds, 5.70%	32,000	-	(16,000)	16,000	16,000
2002 Engineering Facility Improvement Bonds, 3.10%	2,550,000	-	(2,550,000)	-	-
2002 Justice Facility Improvement Bonds, 3.10%	5,580,000	-	(5,580,000)	-	-
2011 Refunding Bond (2-3.5%) 2002 Improvement Bonds-10 years	-	8,020,000	(155,000)	7,865,000	625,000
Premium on refunding bond	-	118,648	(9,887)	108,761	-
Loss on refunding bond	-	(355,319)	29,610	(325,709)	-
Total general obligation bonds	<u>8,297,000</u>	<u>7,783,329</u>	<u>(8,371,277)</u>	<u>7,709,052</u>	<u>686,000</u>
OPWC loans:					
OPWC loan, 0.0%, Water Tower	80,000	-	(5,000)	75,000	5,000
OPWC loan, 0.0%, Bridge Replacement	<u>109,941</u>	<u>-</u>	<u>(5,786)</u>	<u>104,155</u>	<u>5,786</u>
Total OPWC loans	<u>189,941</u>	<u>-</u>	<u>(10,786)</u>	<u>179,155</u>	<u>10,786</u>
Other long-term obligations:					
Compensated absences*	<u>3,206,042</u>	<u>698,821</u>	<u>(850,657)</u>	<u>3,054,206</u>	<u>795,915</u>
Total other long-term obligations	<u>3,206,042</u>	<u>698,821</u>	<u>(850,657)</u>	<u>3,054,206</u>	<u>795,915</u>
Total governmental activities, long-term obligations	<u>\$ 11,692,983</u>	<u>\$ 8,482,150</u>	<u>\$ (9,232,720)</u>	<u>\$ 10,942,413</u>	<u>\$ 1,492,701</u>
Business-Type Activities					
Sewer bonds:					
2004 Sewer System Revenue Bonds, 4.375%	\$ 837,000	\$ -	\$ (11,000)	\$ 826,000	\$ 12,000
2005 Sanitary Sewer Improvement Bonds, 4.125%	1,752,100	-	(23,200)	1,728,900	23,900
2009 Sanitary Sewer Revenue Bonds, 4.25%	<u>1,554,000</u>	<u>-</u>	<u>(1,554,000)</u>	<u>-</u>	<u>-</u>
Total sewer bonds	<u>4,143,100</u>	<u>-</u>	<u>(1,588,200)</u>	<u>2,554,900</u>	<u>35,900</u>
2011 Refunding Bond (2-3.5%) 2002 Improvement Bonds - 10 years	-	245,000	(20,000)	225,000	20,000
EPA Loan - Batdorf Road (4.25%)	-	966,000	-	966,000	-
OWDA loans:					
Eastwood WWTP, 0.0%	-	1,659,176	(470,597)	1,188,579	76,342
Kidron WWTP, 0.0%	<u>20,984</u>	<u>-</u>	<u>(1,156)</u>	<u>19,828</u>	<u>1,156</u>
Total OWDA loans	<u>20,984</u>	<u>1,659,176</u>	<u>(471,753)</u>	<u>1,208,407</u>	<u>77,498</u>
Other long-term obligations:					
Compensated absences	<u>43,434</u>	<u>17,397</u>	<u>(11,562)</u>	<u>49,269</u>	<u>13,420</u>
Total business-type long- term obligations	<u>\$ 4,207,518</u>	<u>\$ 2,887,573</u>	<u>\$ (2,091,515)</u>	<u>\$ 5,003,576</u>	<u>\$ 146,818</u>
Total primary government long-term obligations	<u>\$ 15,900,501</u>	<u>\$ 11,369,723</u>	<u>\$ (11,324,235)</u>	<u>\$ 15,945,989</u>	<u>\$ 1,639,519</u>

*Includes \$16,565 reported in the Internal Service Fund

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

General Obligation Bonds: On December 1, 1991 and 1992, the County issued Human Services Building bonds in the amount of \$1,350,000 and \$320,000, respectively. These bonds both mature in 2012. On June 19, 2002, the County issued bonds in the amount of \$3,600,000 for Engineering Facility improvements and \$7,900,000 to finance the Justice Facility improvements. These bonds mature in 2022. These bonds were retired with the refunding bond issued in 2011. General obligation bonds are direct obligations of the County for which its full faith and credit are pledged for repayment. General obligation bonds are to be repaid from voted general property taxes and unvoted general property taxes to the extent other resources are not available. These revenues and the annual debt service payments are recorded in the debt retirement debt service fund. The human services building general obligation bonds are payable from unvoted property tax monies to the extent general government resources are not available to meet the annual debt service requirements. The resources provided for and the annual debt service requirements are accounted for in the debt retirement debt service fund.

Revenue Bonds: Proceeds of the 2004 Sewer System Revenue Bonds were used for the purpose of paying the cost of constructing, installing and otherwise improving sanitary sewers, a pump station, and wastewater treatment plant and all necessary appurtenances thereto, together comprising the Burbank sewer project. These 2004 Sewer System Revenue Bonds were issued at an interest rate of 4.375 percent and will mature in June 2044 and will be retired with user fee revenue of the sanitary sewer district fund.

The County issued the 2009 Sewer System Revenue Bonds in the amount of \$1,554,000 at interest rate of 4.25 percent and will mature in July 2049 and will be retired with user fee revenue of the sanitary sewer district fund. The proceeds are being used for the purpose of paying the cost to construct a new wastewater treatment plant and related sanitary sewers, lateral sewers and a pump stations and the construction and installation of gravity sewers to transport wastewater from the Eastwood allotment wastewater collection system. This bond was retired with a new loan from Environmental Protection Agency (EPA) in 2011, at an interest rate of 4.25 percent and will mature in March 2051.

Sanitary Sewer Improvement Bonds: In 2005, the County retired the \$1,860,000 Sanitary Sewer anticipation notes with the proceeds from the issuance of Sanitary Sewer improvement revenue bonds. The bonds issued in 2005, have an interest rate of 4.125 percent and will mature in 2045 with pledged user fee revenue of the sanitary sewer district fund. The proceeds from these debt issuances were used to pay the costs of constructing and installing sanitary sewer lines and related sanitary sewer improvements, together with all necessary appurtenances thereto, all together comprising the Kidron Sanitary Sewer Project.

The County has pledged future net customer revenue to repay \$2,554,900 in sewer system bonds. Current year principal and interest payments, as a percentage of net customer revenues, on all sewer bonds were 181.8 percent. The percentage is expected to decrease in the future as expansion projects begin operations in years to come. The total principal and interest remaining to be paid on all sewer bonds is \$4,824,817, which includes the full principal and interest payments of a fully drawn down 2009 Sewer System Revenue Bonds. Principal and interest paid for the current year and total net available revenues were \$128,182 and \$(70,509), respectively.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

2011 Refunding Bond - In May, 2011, the County issued \$8,265,000 general obligation bonds (\$8,020,000 within governmental funds and \$245,000 within the enterprise funds), \$7,845,000 of which were issued to fully refund \$240,000 within enterprise funds and \$7,605,000 within governmental funds of outstanding general obligation bonds. The bonds were issued for a ten year period with final maturity at December 1, 2022. As of December 31, 2011, \$7,845,000 of these bonds is considered defeased.

These refunding bonds were issued with a premium of \$122,301, (\$118,648 within the governmental funds and \$3,653 in the enterprise fund) which is reported as an increase to bonds payable. The governmental premium is being amortized as interest expenses over the life of the bonds using the straight-line method; the amortization for December 31, 2011 was \$9,887. The premium and issuance costs on these refunded bonds in the enterprise fund are insignificant amounts that have been recognized in the current year and will not be amortized. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price of \$355,319. This difference reported in the accompanying financial statements as a difference to bonds payable; is being amortized as interest expense over the life of the bonds using the straight line method. The amortization of this difference for fiscal year 2011 was \$29,610. The issuance resulted in an economic gain of \$540,675.

Compensated Absences: These benefits will be paid from the fund from which the person is paid. In prior years, this fund has primarily been the general fund.

Vacation leave is earned at rates which vary depending upon length of service and standard workweek. Current policies credit vacation leave on a pay period basis except for new employees who are required to complete one year of service prior to their accrual becoming available. Employees may also accrue compensatory time for hours worked in excess of forty per week. County employees are paid for earned, unused vacation leave and compensatory time upon termination of employment.

Each employee of the County with ten or more years of service with any Ohio local government or the State of Ohio is paid 25 percent of his or her accumulated unused sick leave, up to a maximum of 240 hours upon retirement from the County. Each employee of the County Board of Developmental Disabilities with ten or more years of service with any Ohio local government or the State of Ohio is paid 25 percent of his or her accumulated unused sick leave, up to a maximum of 420 hours upon retirement from the County.

At December 31, 2011, vested benefits for vacation leave and compensatory time for governmental activities employees totaled \$2,110,673 and vested benefits for sick leave totaled \$943,533. These amounts represent the total vested benefits that are reported in the governmental activities column in the statement of net assets within the long term liabilities accounts. For enterprise/business-type activities, vested benefits for vacation leave and compensatory time totaled \$36,239 and \$13,030 vested benefits for sick leave. A portion of these liabilities have been reported as current and noncurrent within the statement of fund net assets. These amounts are also reported within the long term obligations accounts for business-type activities on the statement of net assets. In accordance with GASB Statement No. 16, these liabilities include amounts for employees expected to become eligible to retire in the future.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

OPWC Loans: The Ohio Public Works Commission loan (combined with an OPWC grant) financed the demolition and removal of an existing water tank and treatment system, and the construction of its replacement. The water tower services the Wayne County Care Center. The retirement of this 0.0 percent interest loan will be made by the debt service fund with bi-annual payments of \$2,500. This loan is scheduled to mature on January 1, 2027.

The Ohio Public Works Commission loan (combined with local funds) financed a bridge replacement project. The retirement of this 0.0 percent interest loan will be made by the debt service fund with bi-annual payments of \$2,893. This loan is scheduled to mature on January 1, 2030.

Ohio Water Development Authority (OWDA) Loans: During 2010, the County obtained a loan from OWDA (combined with American Recovery and Reinvestment Act (ARRA) grant) to finance the installation of a Supervisory Control and Data Acquisition System at the Kidron WWTP to provide real time telemetry of plant operations. The total amount of the project is \$45,612, with \$22,500 from ARRA loan forgiveness, thus reducing the principal. The retirement of this 0.0 percent interest loan will be paid from the sanitary sewer fund with bi-annual payments of \$578. This loan is scheduled to mature January 1, 2030.

During 2010, the County obtained a loan from OWDA (combined with American Recovery and Reinvestment Act (ARRA) grant) to finance construction of a bioreactor at Eastwood WWTP. The total amount of the project is \$1,891,849, with \$365,000 from ARRA loan forgiveness, thus reducing the principal. The retirement of this 0.0 percent interest loan will be paid from the sanitary sewer fund with bi-annual payments of \$38,171.

Future Debt Service Requirements: The principal and interest requirements to retire the long-term debt obligations outstanding at December 31, 2011, are as follows:

Governmental Activities

Year Ended	G.O. Bonds		OPWC		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$ 686,000	\$ 222,200	\$ 10,786	\$ -	\$ 696,786	\$ 222,200
2013	640,000	207,550	10,787	-	650,787	207,550
2014	655,000	194,750	10,787	-	665,787	194,750
2015	670,000	181,650	10,787	-	680,787	181,650
2016	685,000	166,575	10,787	-	695,787	166,575
2017-2021	3,755,000	517,005	53,931	-	3,808,931	517,005
2022-2026	835,000	29,226	53,930	-	888,930	29,226
2027-2028	-	-	17,360	-	17,360	0
	<u>\$ 7,926,000</u>	<u>\$ 1,518,956</u>	<u>\$ 179,155</u>	<u>\$ -</u>	<u>\$ 8,105,155</u>	<u>\$ 1,518,956</u>

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Business Type Activities											
Year Ended	Revenue Bonds		OWDA		EPA		Refunding Bond		Total		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2012	\$ 35,900	\$ 107,454	\$ 77,498	\$ -	\$ -	\$ 38,546	\$ 20,000	\$ 6,225	\$ 133,398	\$ 152,225	
2013	37,100	105,943	77,498	-	-	41,055	20,000	5,825	134,598	152,823	
2014	39,200	104,383	77,498	-	11,000	41,055	20,000	5,425	147,698	150,863	
2015	40,300	102,733	77,498	-	11,000	40,588	20,000	5,025	148,798	148,346	
2016	42,200	101,039	77,498	-	12,000	40,120	20,000	4,575	151,698	145,734	
2017-2021	238,200	477,109	387,490	-	66,000	192,653	100,000	14,050	791,690	683,812	
2022-2026	293,300	422,483	387,490	-	81,000	177,481	25,000	875	786,790	600,839	
2027-2031	360,300	355,420	45,937	-	100,000	158,738	-	-	506,237	514,158	
2032-2036	442,000	273,041	-	-	121,000	135,617	-	-	563,000	408,658	
2037-2041	545,100	171,731	-	-	151,000	107,525	-	-	696,100	279,256	
2042-2046	481,300	48,581	-	-	185,000	72,718	-	-	666,300	121,299	
2047-2051	-	-	-	-	228,000	29,792	-	-	228,000	29,792	
	<u>\$ 2,554,900</u>	<u>\$ 2,269,917</u>	<u>\$ 1,208,407</u>	<u>\$ -</u>	<u>\$ 966,000</u>	<u>\$ 1,075,888</u>	<u>\$ 225,000</u>	<u>\$ 42,000</u>	<u>\$ 4,954,307</u>	<u>\$ 3,387,805</u>	

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed 1 percent of the total assessed valuation of the County.

B. Revenue Notes Payable

A summary of the note transactions for the year ended December 31, 2011 follows:

	Outstanding 12/31/10	Increase	Decrease	Outstanding 12/31/11
2% Sewer District Improvement Note, Series 2010	\$ 240,000	\$ 0	\$ (240,000)	\$ -
2% Sewer District Improvement Note, Series 2011	-	240,000	(240,000)	-

In 2010 the County issued \$240,000 in Sewer Improvement notes in anticipation of bonds, for the purpose of reconstructing the Meadows extended aeration wastewater plant to convert into a pump station, constructing sanitary sewers and sanitary sewer force mains and improvements to the Meadows allotment. This note matured on January 30, 2011.

In 2011 the County issued \$240,000 in Sewer Improvement notes to retire the anticipation notes issued in 2010. This note was retired with the 2011 refunding bond issuance.

NOTE 12 - RISK MANAGEMENT

General Insurance: The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The County is a member of the Public Entity Risk Consortium (PERC), a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official's liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000,000 per occurrence for real and personal property, \$3,000,000 for General Liability, Law Enforcement Liability, Automobile Liability and Public Official's Liability all of which are subject to \$50,000 self-insured retention by the County except Automobile which has a \$25,000 retention.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

The County has also entered into liability contracts for various departments where the potential for monetary loss exists. Coverage amounts and the cost of the policies vary based upon the degree of potential liability for each department. The County pays the State Workers' Compensation System a premium based on a rate per \$100 of employee compensation. The rate is calculated based on accident history and administrative costs.

There were no significant reductions in insurance coverage from the prior year in any category of risk. Claims have not exceeded coverage limitations in any of the past three years.

Health Care Self-Insurance: The County established a limited risk management program in 1990 for employee health care benefits. A third party administrator reviews, and the County pays all claims. The premiums paid into the health care self-insurance internal service fund by all other funds represent eighty percent of the entire premium with the remaining amount paid by the employees.

An excess coverage insurance policy covers individual claims in excess of \$200,000 up to a maximum of \$2,000,000. Settled claims have not exceeded the aggregate for the past three years. The liability for unpaid claims of \$1,107,999 reported in the health care internal service fund at December 31, 2011, is based on the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be accrued at the estimated ultimate cost of settling the claims. Claim payments typically run two to four months subsequent to the date incurred.

The County, while remaining the predominant participant, has allowed various townships, villages, and certain nonprofit public service agencies located in the County to participate in the program and share in the cost of claims and administrative expenses. The monthly premiums paid by these entities for single and family coverage range from \$485.78 to \$1,085.78. Changes in the fund's liability amount in 2011 and 2010 were:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2011	\$ 606,651	\$ 9,112,565	\$ (8,611,217)	\$ 1,107,999
2010	701,365	7,883,865	(7,978,579)	606,651

Workers Compensation Self-Insurance: Effective July 1st, 2011 Wayne County was approved by the State of Ohio to participate in its Workers Compensation Self Insured program. Wayne County self-insures claims for lost time and medical payments for employee accidents and injuries that occur after July 1st, 2011. All claims for accidents or injuries that occurred prior to July 1st, 2011 are still handled under the counties old experience rated program with the State of Ohio.

The County is responsible for investigating all accidents and overseeing all claims for workers compensation.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

The County contracts with Sedgwick CMS for third party administrative services. Sedgwick CMS handles all claim payments and invoice verification as well as all claim hearings. The County contracts with Safety National Insurance Company for our stop loss insurance on workers compensation claims. The County’s stop loss insurance becomes effective once a claim exceeds \$500,000 in spending. Changes in the fund’s liability amount in 2011 was:

Liability Year	Beginning of Year Liability	Current Year Claims	Claim Payments	End of Year Liability
2011	\$ -	\$ 46,512	\$ (41,819)	\$ 4,693

NOTE 13 - DEFINED BENEFIT PENSION PLANS

A. Ohio Public Employees Retirement System

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or calling 614-222-5601 or 1-800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For 2011, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan.

For the year ended December 31, 2011, members in state and local classifications contributed 10.0 percent of covered payroll while public safety and law enforcement members contributed 11.0 percent and 11.6 percent, respectively.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

The County's 2011 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.1 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of postemployment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 4.0 percent during calendar year 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent during calendar year 2011.

The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2011, 2010, and 2009, were \$2,654,457, \$2,820,006, and \$1,836,714, respectively. For 2011, 97.1 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009. There were no contributions made to the Member-Directed Plan for 2011.

B. Ohio State Teachers Retirement System

Plan Description - Certified teachers employed by the school for the Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement system administered by the Ohio State Teachers Retirement Board. STRS provides disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a publicly available, stand-alone financial report that may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, or by visiting the STRS Ohio website at www.strsoh.org.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. For 2011, plan members were required to contribute 10 percent of their annual covered salary. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions to STRS for the years ended December 31, 2011, 2010, and 2009 were \$114,446, \$124,711 and \$131,988, respectively; 97.1 percent has been contributed for 2011 and 100 percent has been contributed for 2010 and 2009. The unpaid contribution for 2011 is recorded as a liability.

NOTE 14 - POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan – a cost sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan – a defined contribution plan; and the Combined Plan – a cost sharing, multiple employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan, which includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and Combined Plans. Members of the Member-Directed plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement 45.

The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or calling 614-222-5601 or 1-800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through their contributions to OPERS. A portion of each employer's contribution OPERS is set aside for the funding of post-retirement health care benefits.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2011, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 18.1 percent. These are

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

the maximum employer contribution rates permitted by the Ohio Revised Code. Active members do not make contributions to the OPEB Plan.

OPERS' Postemployment Health Care plan was established under, and is administered in accordance with Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0 percent during calendar year 2011. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05 percent during calendar year 2011.

The OPERS Board of Trustees is also authorized to establish rules for the retiree, or their surviving beneficiaries, to pay a portion of the health care benefits provided. Payment amounts vary depending on the number of covered dependents and coverage selected.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2011, 2010, and 2009 were \$1,474,423, \$1,615,910 and \$1,836,714, respectively. For 2011, 97.1 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2010 and 2009.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

B. Ohio State Teachers Retirement System

Plan Description – Certified teachers employed by the school for Developmental Disabilities participate in the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2011, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to post-employment health care. The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2011, 2010, and 2009 were \$1,144, \$1,233 and \$1,187, respectively; 97.1 percent has been contributed for 2011 and 100 percent for 2010 and 2009.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 15 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts and disbursements. The “statement of revenue, expenditures, and changes in fund balance - budget (non-GAAP basis) and actual” presented for the general fund and major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
3. In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to a reservation of fund balance for that portion of outstanding encumbrances not already recognized as payables (GAAP basis).
4. Advances in and advances out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
5. Some funds are included in the general fund (GAAP), but have separate legally adopted budgets (budget).

The adjustments necessary to convert the results of operations for the year on the budget basis to the GAAP basis for the general fund and major special revenue funds are as follows:

	General	Motor Vehicle and Gas Tax	County Board of DD	Job and Family Services	Wayne County Care Center	Children Services Board
GAAP Basis (as reported)	\$ 218,011	\$ 311,725	\$ (479,993)	\$ (861,914)	\$ 646,948	\$ (231,434)
Adjustments:						
Revenue accruals	448,233	(16,945)	(158,437)	13,704	105,105	60,661
Expenditure accruals	124,548	(502,542)	413,300	(97,606)	28,944	(260,087)
Funds budgeted elsewhere	14,162	-	-	-	-	-
Encumbrances	(746,343)	(1,034,550)	(338,037)	(606,562)	(200,890)	(335,925)
Budget Basis	<u>\$ 58,611</u>	<u>\$ (1,242,312)</u>	<u>\$ (563,167)</u>	<u>\$ (1,552,378)</u>	<u>\$ 580,107</u>	<u>\$ (766,785)</u>

**As part of Governmental Accounting Standards Board Statement No. 54, Fund Balance Reporting and Governmental Type Definitions, certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on a GAAP basis. This includes the unclaimed monies fund, employee benefit liability fund, certificate of title administration, equipment recorder, sheriff rotary, landfill and trust victim assistance

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 16 - CONTINGENT LIABILITIES

A. Grants

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County Commissioners believe such disallowance, if any, will be immaterial.

B. Litigation

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecutor, no liability is anticipated in excess of insurance coverage.

NOTE 17 - RELATED PARTY TRANSACTION

The Workshop, a discretely presented component unit of the County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs. The contributions are reflected as operating revenues and expenses at cost or fair market value as applicable, in the basic financial statements. For the Workshop's year ended June 30, 2011, the County's contributions totaled \$5,985,617.

NOTE 18 - LANDFILL

On December 31, 1998, the County sold the Mt. Eaton Landfill, both the original landfill and the 55.89 acre expansion, as well as a majority of the County-owned assets used to operate the landfill. The sale of the landfill was final and all titles transferred completely on that date.

During 1999, the County sold all remaining assets of the landfill, collected outstanding invoices from 1998 and began receiving royalties of \$0.70 on every ton dumped at the landfill. These royalties ceased during 2005. This was a result of the shutdown of the landfill due to capacity limits being reached. It's anticipated by management that the landfill will reopen in the future, and royalties re-instituted, as an increase in capacity is approved by the Environmental Protection Agency (EPA).

The County has established a designation for landfill contingencies, which has been included in the general fund for CAFR presentation only, to account for possible contingencies related to the sale of the landfill and future closure and post-closure care costs. At December 31, 2011, the balance of the designation for landfill contingencies was \$400,000. The general fund cannot use any of these resources for any other obligations. These resources are anticipated to be held for contingency purposes, as required by the sales agreement for 30 years subsequent to the final closure date.

Wayne County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2011

NOTE 19 - FUND DEFICITS

As of December 31, 2011, the following had deficit fund balances. These deficits were caused by the application of generally accepted accounting principles. The general fund provides transfers to cover deficit balances in other funds; however, this is done when cash is needed rather than when accruals occur.

Nonmajor Capital Project Funds:

Airport Improvements	\$ 68,673
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**COMBINING STATEMENTS FOR
NONMAJOR GOVERNMENTAL FUNDS
AND
INDIVIDUAL FUND SCHEDULES FOR
GOVERNMENTAL FUNDS**

Nonmajor Special Revenue Funds

Special revenue funds are used to account for all specific financial resources (other than major capital projects) that are legally restricted for specified expenditure purposes. The following are the nonmajor special revenue funds, which Wayne County operates:

Delinquent Real Estate Tax Assessment Collection (DRETAC)

To account for a percentage of the monies received from delinquent real estate tax assessment collections. Half of the money is to be distributed to the prosecutor and the other half to the treasurer to be used for the collection of delinquent property taxes and assessments.

Real Estate Assessment

To account for state mandated countywide real estate reappraisals that are funded by charges to the County's political subdivisions and deducted from various tax settlements twice a year.

Indigent Guardianship

To account for Probate Court fees which are used to provide legal guardianship for indigents.

Youth Services Subsidy Grant

To account for revenue received from the State Department of Youth Services and used for placement of children, diversion programs for juvenile delinquents, work programs involving restitution, juvenile delinquency prevention and other related activities.

Dog and Kennel

To account for the dog warden's operations, financed by the sale of dog tags, kennel permits and fine collections.

Hazardous Materials

To account for donations solicited to transport hazardous materials in the event of a countywide disaster.

Bureau of Support

To account for various federal and state grants used to provide public assistance to children.

Community Development Block Grant (CDBG)

To account for revenue from the federal government received through the community development grant program and loan repayments for monies loaned to businesses, institutions and organizations in the County.

Ditch Maintenance

To account for special assessment revenue which will be used to provide irrigation ditches and maintain existing ditches in the County.

Law Enforcement

To account for state grants for costs incurred for public safety equipment and overtime wages incurred for police officers.

Enforcement and Education

To account for grant monies received from municipal court DUI arrests to be used for enforcement and education and for DUI housing reimbursements pursuant to Ohio Revised Code Section 4511.191.

Indigent Driver Alcohol Treatment

To account for fines levied against convicted DUI offenders in accordance with Ohio Revised Code Section 4511.191.

Probation Services

To account for fees charges to those who have committed crimes and have been sentenced to probation by the Common Pleas Court. The fees help pay for the costs incurred by the County to provide probation services.

Felony Delinquent Care and Custody

To account for State funding used to provide placement services for youths who have been convicted of a felony charge.

Solid Waste District Litter Grant

To account for local grants which fund police patrolling within the community which help prevent littering.

Nonmajor Special Revenue Funds

Local Emergency Planning

To account for state grant monies used for the purchase of equipment and services.

Other Nonmajor Special Revenue Funds

<i>Pilot Probation Grant</i>	<i>Municipal Court Probation</i>	<i>Deputy Registrar</i>
<i>CHIP Program</i>	<i>Department of Justice Special Projects</i>	<i>E 911 Systems EMA</i>
<i>Court Computerization</i>	<i>Juvenile Court Special Projects</i>	<i>EMPG Generator Project</i>
<i>Victim Witness Assistance Program</i>	<i>Juvenile Probation Services</i>	<i>VAWA Investigative Enhancement</i>
<i>Home Arrest Grant</i>	<i>Law Enforcement Training</i>	<i>USDA Rural Business Enterprise</i>
<i>VOCA Grant</i>	<i>Law Library</i>	<i>Foreclosure Management</i>
<i>Mediation Services</i>	<i>Pre-Trial Diversion Program</i>	<i>Marriage License Fees</i>

The following nonmajor special revenue funds are included with the general fund for GAAP Reporting purposes as they do not have a restricted or committed revenue source.

<i>Mt. Eaton Landfill</i>	<i>Victim's Assistance Trust</i>	<i>Employee Benefits Liability</i>
<i>Unclaimed Monies</i>	<i>Recorder's Equipment</i>	<i>Sheriff Rotary</i>
<i>Harriett McCoy Trust</i>	<i>Certificate of Title Administration</i>	

Nonmajor Debt Service Fund

Debt Service funds are used to account for the accumulation of resources for, and the payment of, general long-term principal, interest and related costs.

Nonmajor Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary fund types. Following is a description of all nonmajor capital projects funds:

County Building Construction

This fund accounts for bond proceeds, grants, investment income and transfers from other funds, which are used to acquire, construct, or improve County buildings.

Issue II

To account for state grants and local matching funds used for the improvement of bridges and roads within the County.

Justice Center Communications

To account for revenue received from federal grants, local matching funds, and dispatching service contracts to be used for the purchase of additional equipment for the County dispatch system.

Federal Bridge Project

To account for federal grants used for the construction of bridges within the County.

Airport Improvement

To account for federal grants, donations and contributions from private sources used for capital purchases and repairs at the Wayne County Airport Authority.

County Line Trail

To account for a federal highway grant for Rails to Trails project.

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 5,105,312	\$ 746,173	\$ 2,225,851	\$ 8,077,336
Cash and Investments:				
In Segregated Accounts	21,909	-	-	21,909
With Fiscal Agents	3	-	-	3
Receivables:				
Accounts	91,451	-	1,798	93,249
Accrued Interest	4	-	-	4
Due from Other Governments	407,200	-	-	407,200
Materials and Supplies Inventory	6,699	-	-	6,699
Loans Receivable	269,015	-	-	269,015
Prepaid Items	18,405	-	654	19,059
<i>Total Assets</i>	<u>\$ 5,919,998</u>	<u>\$ 746,173</u>	<u>\$ 2,228,303</u>	<u>\$ 8,894,474</u>
Liabilities				
Accounts Payable	\$ 110,431	\$ -	\$ 6,756	\$ 117,187
Contracts Payable	275,810	-	199,300	475,110
Accrued Wages and Benefits	83,340	-	-	83,340
Due to Other Governments	64,387	-	-	64,387
Due to Other Funds	19,825	-	-	19,825
Deferred Revenue	180,813	-	-	180,813
<i>Total Liabilities</i>	<u>734,606</u>	<u>-</u>	<u>206,056</u>	<u>940,662</u>
Fund Balances				
Nonspendable	25,104	-	654	25,758
Restricted	5,160,288	-	922,979	6,083,267
Committed	-	746,173	72,964	819,137
Assigned	-	-	1,094,323	1,094,323
Unassigned	-	-	(68,673)	(68,673)
<i>Total Fund Balances</i>	<u>5,185,392</u>	<u>746,173</u>	<u>2,022,247</u>	<u>7,953,812</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 5,919,998</u>	<u>\$ 746,173</u>	<u>\$ 2,228,303</u>	<u>\$ 8,894,474</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2011

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Charges for Services	\$ 2,960,999	\$ -	\$ 35,063	\$ 2,996,062
Licenses and Permits	316,148	-	-	316,148
Fines and Forfeitures	557,329	-	-	557,329
Intergovernmental	2,851,756	-	1,499,503	4,351,259
Special Assessments	2,202	-	-	2,202
Interest	12,285	-	-	12,285
Rent	-	105,082	15,400	120,482
Other	87,041	2,000	3,133	92,174
<i>Total Revenues</i>	<u>6,787,760</u>	<u>107,082</u>	<u>1,553,099</u>	<u>8,447,941</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,620,268	-	-	1,620,268
Judicial	402,612	-	-	402,612
Public Safety	1,738,593	-	-	1,738,593
Public Works	106,082	-	-	106,082
Health	299,487	-	-	299,487
Human Services	1,467,452	-	-	1,467,452
Economic Development and Assistance	832,058	-	-	832,058
Capital Outlay	-	-	1,752,558	1,752,558
Urban Redevelopment and Housing	19,020	-	-	19,020
Debt Service:				
Principal Retirement	-	796,786	-	796,786
Interest and Fiscal Charges	-	251,982	-	251,982
Refunding Bond Issuance Costs	-	106,160	-	106,160
<i>Total Expenditures</i>	<u>6,485,572</u>	<u>1,154,928</u>	<u>1,752,558</u>	<u>9,393,058</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	302,188	(1,047,846)	(199,459)	(945,117)
Other Financing Sources (Uses)				
Issuance of Refunding Bond	-	8,020,000	-	8,020,000
Premium on Issuance of Refunding Bond	-	118,648	-	118,648
Payment to Refunded Bond Escrow Agent	-	(7,960,319)	-	(7,960,319)
Transfers In	33,785	868,835	420,000	1,322,620
Transfers Out	-	-	(5,000)	(5,000)
<i>Total Other Financing Sources (Uses)</i>	<u>33,785</u>	<u>1,047,164</u>	<u>415,000</u>	<u>1,495,949</u>
<i>Net Change in Fund Balances</i>	335,973	(682)	215,541	550,832
<i>Fund Balances Beginning of Year (Restated-See Note 3)</i>	4,849,772	746,855	1,806,706	7,403,333
<i>Increase (Decrease) in Reserve for Inventory</i>	(353)	-	-	(353)
<i>Fund Balances End of Year</i>	<u>\$ 5,185,392</u>	<u>\$ 746,173</u>	<u>\$ 2,022,247</u>	<u>\$ 7,953,812</u>

Wayne County, Ohio
 Combining Balance Sheet
 Nonmajor Special Revenue Funds
 December 31, 2011

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Youth Services Subsidy Grant	Dog and Kennel
Assets					
Equity in Pooled Cash and Investments	\$ 212,712	\$ 1,163,908	\$ 73,204	\$ 161,799	\$ 392,267
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
With Fiscal Agents	-	-	-	-	-
Receivables:					
Accounts	-	-	-	-	-
Accrued Interest	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	57	-	-	-	-
<i>Total Assets</i>	<u>\$ 212,769</u>	<u>\$ 1,163,908</u>	<u>\$ 73,204</u>	<u>\$ 161,799</u>	<u>\$ 392,267</u>
Liabilities					
Accounts Payable	\$ -	\$ 1,139	\$ 4,440	\$ -	\$ -
Contracts Payable	-	7,094	-	-	-
Accrued Wages and Benefits	2,155	18,536	-	-	-
Due to Other Governments	1,159	10,560	-	-	4
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
<i>Total Liabilities</i>	<u>3,314</u>	<u>37,329</u>	<u>4,440</u>	<u>-</u>	<u>4</u>
Fund Balances					
Nonspendable	57	-	-	-	-
Restricted	209,398	1,126,579	68,764	161,799	392,263
<i>Total Fund Balances (Deficit)</i>	<u>209,455</u>	<u>1,126,579</u>	<u>68,764</u>	<u>161,799</u>	<u>392,263</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 212,769</u>	<u>\$ 1,163,908</u>	<u>\$ 73,204</u>	<u>\$ 161,799</u>	<u>\$ 392,267</u>

Hazardous Materials	Bureau of Support	Community Development Block Grant	Ditch Maintenance	Law Enforcement	Enforcement and Education	Indigent Drivers Alcohol Treatment
\$ 34,614	\$ 431,278	\$ 160,235	\$ 35,366	\$ 36,386	\$ 5,648	\$ 28,702
-	7,642	-	-	5,842	-	-
-	-	3	-	-	-	-
-	34,208	-	-	-	25	2,600
-	-	4	-	-	-	-
-	88,152	1,425	-	2,607	-	-
-	6,699	-	-	-	-	-
-	-	269,015	-	-	-	-
-	-	-	-	-	-	-
620	1,354	-	-	-	-	-
<u>\$ 35,234</u>	<u>\$ 569,333</u>	<u>\$ 430,682</u>	<u>\$ 35,366</u>	<u>\$ 44,835</u>	<u>\$ 5,673</u>	<u>\$ 31,302</u>
\$ 53	\$ 18,060	\$ 10,404	\$ -	\$ -	\$ -	\$ -
-	-	266,616	-	-	-	-
1,322	28,703	-	-	121	-	-
752	20,174	-	-	87	-	-
-	13,395	-	-	-	-	-
-	-	1,425	-	-	-	-
<u>2,127</u>	<u>80,332</u>	<u>278,445</u>	<u>-</u>	<u>208</u>	<u>-</u>	<u>-</u>
620	8,053	-	-	-	-	-
32,487	480,948	152,237	35,366	44,627	5,673	31,302
<u>33,107</u>	<u>489,001</u>	<u>152,237</u>	<u>35,366</u>	<u>44,627</u>	<u>5,673</u>	<u>31,302</u>
<u>\$ 35,234</u>	<u>\$ 569,333</u>	<u>\$ 430,682</u>	<u>\$ 35,366</u>	<u>\$ 44,835</u>	<u>\$ 5,673</u>	<u>\$ 31,302</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011

	Probation Services	Felony Delinquent Care and Custody	Solid Waste District Litter Grant	Local Emergency Planning	Pilot Probation Grant
Assets					
Equity in Pooled Cash and Investments	\$ 132,656	\$ 102,942	\$ 17,398	\$ 26,352	\$ 90,377
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
With Fiscal Agents	-	-	-	-	-
Receivables:					
Accounts	1,571	-	-	-	-
Accrued Interest	-	-	-	-	-
Due from Other Governments	-	-	1,000	-	126,276
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 134,227	\$ 102,942	\$ 18,398	\$ 26,352	\$ 216,653
Liabilities					
Accounts Payable	\$ -	\$ 5,965	\$ -	\$ -	\$ 1,264
Contracts Payable	-	-	-	-	-
Accrued Wages and Benefits	-	-	1,719	-	5,551
Due to Other Governments	-	-	580	-	1,375
Due to Other Funds	-	6,430	-	-	-
Deferred Revenue	-	-	-	-	63,138
Total Liabilities	-	12,395	2,299	-	71,328
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	134,227	90,547	16,099	26,352	145,325
Total Fund Balances (Deficit)	134,227	90,547	16,099	26,352	145,325
Total Liabilities and Fund Balances	\$ 134,227	\$ 102,942	\$ 18,398	\$ 26,352	\$ 216,653

CHIP Program	Court Computerization	Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant	Mediation Services	Municipal Court Probation
\$ 51,260	\$ 405,293	\$ 42,619	\$ 16,538	\$ 9,715	\$ 271,955	\$ 21,314
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	14,347	-	-	-	13,536	15,355
8,740	-	84,796	48,869	17,386	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 60,000</u>	<u>\$ 419,640</u>	<u>\$ 127,415</u>	<u>\$ 65,407</u>	<u>\$ 27,101</u>	<u>\$ 285,491</u>	<u>\$ 36,669</u>
\$ 5,792	\$ 5,285	\$ -	\$ 567	\$ 2,219	\$ -	\$ 3,710
-	-	-	-	-	-	2,100
-	1,539	3,438	2,750	-	4,675	3,662
13,228	1,026	2,323	2,303	-	1,147	2,270
-	-	-	-	-	-	-
800	-	60,702	24,434	12,706	-	-
<u>19,820</u>	<u>7,850</u>	<u>66,463</u>	<u>30,054</u>	<u>14,925</u>	<u>5,822</u>	<u>11,742</u>
-	-	-	-	-	-	-
40,180	411,790	60,952	35,353	12,176	279,669	24,927
40,180	411,790	60,952	35,353	12,176	279,669	24,927
<u>\$ 60,000</u>	<u>\$ 419,640</u>	<u>\$ 127,415</u>	<u>\$ 65,407</u>	<u>\$ 27,101</u>	<u>\$ 285,491</u>	<u>\$ 36,669</u>

(Continued)

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2011

	Department of Justice Special Projects	Juvenile Court Special Projects	Juvenile Probation Services	Law Enforcement Training	Law Library
Assets					
Equity in Pooled Cash and Investments	\$ 6	\$ -	\$ 11,964	\$ 11,878	\$ 188,261
Cash and Investments:					
In Segregated Accounts	-	-	-	-	-
With Fiscal Agents	-	-	-	-	-
Receivables:					
Accounts	-	-	-	-	5,966
Accrued Interest	-	-	-	-	-
Due from Other Governments	10,341	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 10,347</u>	<u>\$ -</u>	<u>\$ 11,964</u>	<u>\$ 11,878</u>	<u>\$ 194,227</u>
Liabilities					
Accounts Payable	\$ 10,341	\$ -	\$ -	\$ -	\$ 25,989
Contracts Payable	-	-	-	-	-
Accrued Wages and Benefits	-	-	-	-	740
Due to Other Governments	-	-	-	-	190
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
<i>Total Liabilities</i>	<u>10,341</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,919</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	6	-	11,964	11,878	167,308
<i>Total Fund Balances (Deficit)</i>	<u>6</u>	<u>-</u>	<u>11,964</u>	<u>11,878</u>	<u>167,308</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 10,347</u>	<u>\$ -</u>	<u>\$ 11,964</u>	<u>\$ 11,878</u>	<u>\$ 194,227</u>

Pre-Trail Diversion Program	Deputy Registrar	E 911 System EMA	VAWA Investigative Enhancement	Foreclosure Management	Marriage License Fees	Totals
\$ 8,559	\$ 117,145	\$ 813,884	\$ -	\$ 15,116	\$ 13,961	\$ 5,105,312
-	-	-	-	8,425	-	21,909
-	-	-	-	-	-	3
582	-	-	-	2,600	661	91,451
-	-	-	-	-	-	4
-	-	-	17,608	-	-	407,200
-	-	-	-	-	-	6,699
-	-	-	-	-	-	269,015
-	-	16,374	-	-	-	18,405
<u>\$ 9,141</u>	<u>\$ 117,145</u>	<u>\$ 830,258</u>	<u>\$ 17,608</u>	<u>\$ 26,141</u>	<u>\$ 14,622</u>	<u>\$ 5,919,998</u>
\$ -	\$ -	\$ 1,242	\$ -	\$ -	\$ 13,961	\$ 110,431
-	-	-	-	-	-	275,810
160	7,075	664	-	530	-	83,340
27	6,172	918	-	92	-	64,387
-	-	-	-	-	-	19,825
-	-	-	17,608	-	-	180,813
<u>187</u>	<u>13,247</u>	<u>2,824</u>	<u>17,608</u>	<u>622</u>	<u>13,961</u>	<u>734,606</u>
-	-	16,374	-	-	-	25,104
8,954	103,898	811,060	-	25,519	661	5,160,288
<u>8,954</u>	<u>103,898</u>	<u>827,434</u>	<u>-</u>	<u>25,519</u>	<u>661</u>	<u>5,185,392</u>
<u>\$ 9,141</u>	<u>\$ 117,145</u>	<u>\$ 830,258</u>	<u>\$ 17,608</u>	<u>\$ 26,141</u>	<u>\$ 14,622</u>	<u>\$ 5,919,998</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	Delinquent Real Estate Tax Assessment Collection	Real Estate Assessment	Indigent Guardianship	Youth Services Subsidy Grant	Dog and Kennel
Revenues					
Charges for Services	\$ 162,938	\$ 1,364,867	\$ 15,845	\$ -	\$ 235,049
Licenses and Permits	-	115	-	-	-
Fines and Forfeitures	-	-	-	-	5,398
Intergovernmental	-	-	-	167,203	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Other	2,991	9,621	-	-	13,844
<i>Total Revenues</i>	<u>165,929</u>	<u>1,374,603</u>	<u>15,845</u>	<u>167,203</u>	<u>254,291</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	117,320	1,081,494	-	-	-
Judicial	-	-	13,512	-	-
Public Safety	-	-	-	148,742	-
Public Works	-	-	-	-	-
Health	-	-	-	-	276,081
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-	-
<i>Total Expenditures</i>	<u>117,320</u>	<u>1,081,494</u>	<u>13,512</u>	<u>148,742</u>	<u>276,081</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	48,609	293,109	2,333	18,461	(21,790)
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	48,609	293,109	2,333	18,461	(21,790)
<i>Fund Balances (Deficit) Beginning of of Year (Restated-See Note 3)</i>					
	160,846	833,470	66,431	143,338	414,053
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 209,455</u>	<u>\$ 1,126,579</u>	<u>\$ 68,764</u>	<u>\$ 161,799</u>	<u>\$ 392,263</u>

Hazardous Materials	Bureau of Support	Community Development Block Grant	Ditch Maintenance	Law Enforcement	Enforcement and Education	Indigent Drivers Alcohol Treatment
\$ -	\$ 356,046	\$ -	\$ -	\$ -	\$ -	\$ 260
-	-	-	-	-	-	-
-	-	-	-	613	160	45,727
696	1,327,161	246,561	-	21,456	-	-
-	-	-	2,202	-	-	-
-	-	12,285	-	-	-	-
24,823	15,810	1,557	-	5,842	-	-
<u>25,519</u>	<u>1,699,017</u>	<u>260,403</u>	<u>2,202</u>	<u>27,911</u>	<u>160</u>	<u>45,987</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	27,958	-	61,392
-	-	-	-	-	-	-
23,406	-	-	-	-	-	-
-	1,467,452	-	-	-	-	-
-	-	564,141	-	-	-	-
-	-	-	-	-	-	-
<u>23,406</u>	<u>1,467,452</u>	<u>564,141</u>	<u>-</u>	<u>27,958</u>	<u>-</u>	<u>61,392</u>
2,113	231,565	(303,738)	2,202	(47)	160	(15,405)
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,113	231,565	(303,738)	2,202	(47)	160	(15,405)
30,994	257,789	455,975	33,164	44,674	5,513	46,707
-	(353)	-	-	-	-	-
<u>\$ 33,107</u>	<u>\$ 489,001</u>	<u>\$ 152,237</u>	<u>\$ 35,366</u>	<u>\$ 44,627</u>	<u>\$ 5,673</u>	<u>\$ 31,302</u>

(Continued)

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	Probation Services	Felony Delinquent Care and Custody	Solid Waste District Litter Grant	Local Emergency Planning	Pilot Probation Grant
Revenues					
Charges for Services	\$ 45,845	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	1,595	-	-	-	-
Intergovernmental	-	106,991	85,000	26,352	253,302
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	136	-	-
<i>Total Revenues</i>	<u>47,440</u>	<u>106,991</u>	<u>85,136</u>	<u>26,352</u>	<u>253,302</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	29,286	182,846	-	1,900	251,027
Public Works	-	-	81,259	24,823	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-	-
<i>Total Expenditures</i>	<u>29,286</u>	<u>182,846</u>	<u>81,259</u>	<u>26,723</u>	<u>251,027</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	18,154	(75,855)	3,877	(371)	2,275
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	18,154	(75,855)	3,877	(371)	2,275
<i>Fund Balances (Deficit) Beginning of of Year (Restated-See Note 3)</i>	116,073	166,402	12,222	26,723	143,050
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 134,227</u>	<u>\$ 90,547</u>	<u>\$ 16,099</u>	<u>\$ 26,352</u>	<u>\$ 145,325</u>

CHIP Program	Court Computerization	Victim Witness Assistance Program	Home Arrest Grant	VOCA Grant	Mediation Services	Municipal Court Probation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 228,272	\$ 187,636
-	-	-	-	-	-	-
-	271,699	-	-	-	-	-
267,192	-	111,327	97,988	22,066	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	325	-	-	-	-	-
<u>267,192</u>	<u>272,024</u>	<u>111,327</u>	<u>97,988</u>	<u>22,066</u>	<u>228,272</u>	<u>187,636</u>
-	-	-	-	-	-	-
-	180,039	-	-	-	-	-
-	-	127,527	97,987	26,796	242,339	236,324
-	-	-	-	-	-	-
-	-	-	-	-	-	-
267,917	-	-	-	-	-	-
19,020	-	-	-	-	-	-
<u>286,937</u>	<u>180,039</u>	<u>127,527</u>	<u>97,987</u>	<u>26,796</u>	<u>242,339</u>	<u>236,324</u>
(19,745)	91,985	(16,200)	1	(4,730)	(14,067)	(48,688)
-	-	27,545	-	6,240	-	-
-	-	<u>27,545</u>	-	<u>6,240</u>	-	-
(19,745)	91,985	11,345	1	1,510	(14,067)	(48,688)
59,925	319,805	49,607	35,352	10,666	293,736	73,615
-	-	-	-	-	-	-
<u>\$ 40,180</u>	<u>\$ 411,790</u>	<u>\$ 60,952</u>	<u>\$ 35,353</u>	<u>\$ 12,176</u>	<u>\$ 279,669</u>	<u>\$ 24,927</u>

(Continued)

Wayne County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	Department of Justice Special Projects	Juvenile Court Special Projects	Juvenile Probation Services	Law Enforcement Training	Law Library
Revenues					
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	10,245	3,735	-	210,714
Intergovernmental	94,755	-	-	-	-
Special Assessments	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	1,926
<i>Total Revenues</i>	<u>94,755</u>	<u>10,245</u>	<u>3,735</u>	<u>-</u>	<u>212,640</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	13,917	-	-	177,038
Public Safety	100,479	-	3,790	4,488	-
Public Works	-	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Economic Development and Assistance	-	-	-	-	-
Urban Redevelopment and Housing	-	-	-	-	-
<i>Total Expenditures</i>	<u>100,479</u>	<u>13,917</u>	<u>3,790</u>	<u>4,488</u>	<u>177,038</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(5,724)	(3,672)	(55)	(4,488)	35,602
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(5,724)	(3,672)	(55)	(4,488)	35,602
<i>Fund Balances (Deficit) Beginning of of Year (Restated-See Note 3)</i>	5,730	3,672	12,019	16,366	131,706
Increase (Decrease) in Reserve for Inventory	-	-	-	-	-
<i>Fund Balances (Deficit) End of Year</i>	<u>\$ 6</u>	<u>\$ -</u>	<u>\$ 11,964</u>	<u>\$ 11,878</u>	<u>\$ 167,308</u>

<u>Pre-Trail Diversion Program</u>	<u>Deputy Registrar</u>	<u>E 911 System EMA</u>	<u>VAWA Investigative Enhancement</u>	<u>Foreclosure Management</u>	<u>Marriage License Fees</u>	<u>Totals</u>
\$ -	\$ -	\$ 304,382	\$ -	\$ 35,200	\$ 24,659	\$ 2,960,999
-	316,033	-	-	-	-	316,148
7,443	-	-	-	-	-	557,329
-	-	-	23,706	-	-	2,851,756
-	-	-	-	-	-	2,202
-	-	-	-	-	-	12,285
-	1,741	-	-	8,425	-	87,041
<u>7,443</u>	<u>317,774</u>	<u>304,382</u>	<u>23,706</u>	<u>43,625</u>	<u>24,659</u>	<u>6,787,760</u>
-	421,454	-	-	-	-	1,620,268
-	-	-	-	18,106	-	402,612
2,815	-	132,716	23,706	-	36,475	1,738,593
-	-	-	-	-	-	106,082
-	-	-	-	-	-	299,487
-	-	-	-	-	-	1,467,452
-	-	-	-	-	-	832,058
-	-	-	-	-	-	19,020
<u>2,815</u>	<u>421,454</u>	<u>132,716</u>	<u>23,706</u>	<u>18,106</u>	<u>36,475</u>	<u>6,485,572</u>
4,628	(103,680)	171,666	-	25,519	(11,816)	302,188
-	-	-	-	-	-	33,785
-	-	-	-	-	-	33,785
4,628	(103,680)	171,666	-	25,519	(11,816)	335,973
4,326	207,578	655,768	-	-	12,477	4,849,772
-	-	-	-	-	-	(353)
<u>\$ 8,954</u>	<u>\$ 103,898</u>	<u>\$ 827,434</u>	<u>\$ -</u>	<u>\$ 25,519</u>	<u>\$ 661</u>	<u>\$ 5,185,392</u>

Wayne County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2011

	County Building Construction	Issue II	Justice Center Communications
Assets			
Equity in Pooled Cash and Investments	\$ 2,175,500	\$ -	\$ 46,254
Receivables:			
Accounts Receivable	1,400	-	398
Prepaid Items	654	-	-
<i>Total Assets</i>	<u>\$ 2,177,554</u>	<u>\$ -</u>	<u>\$ 46,652</u>
Liabilities			
Accounts Payable	\$ 6,397	\$ -	\$ 359
Contracts Payable	126,530	-	-
<i>Total Liabilities</i>	<u>132,927</u>	<u>-</u>	<u>359</u>
Fund Balances			
Nonspendable	654	-	-
Restricted	922,979	-	-
Committed	26,671	-	46,293
Assigned	1,094,323	-	-
Unassigned	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>2,044,627</u>	<u>-</u>	<u>46,293</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 2,177,554</u>	<u>\$ -</u>	<u>\$ 46,652</u>

Federal Bridge Project	Airport Improvement	County Line Trail	Totals
\$ -	\$ 4,097	\$ -	\$ 2,225,851
-	-	-	1,798
-	-	-	654
<u>\$ -</u>	<u>\$ 4,097</u>	<u>\$ -</u>	<u>\$ 2,228,303</u>
\$ -	\$ -	\$ -	\$ 6,756
-	72,770	-	199,300
<u>-</u>	<u>72,770</u>	<u>-</u>	<u>206,056</u>
-	-	-	654
-	-	-	922,979
-	-	-	72,964
-	-	-	1,094,323
<u>-</u>	<u>(68,673)</u>	<u>-</u>	<u>(68,673)</u>
<u>-</u>	<u>(68,673)</u>	<u>-</u>	<u>2,022,247</u>
<u>\$ -</u>	<u>\$ 4,097</u>	<u>\$ -</u>	<u>\$ 2,228,303</u>

Wayne County, Ohio*Combining Statement of Revenues, Expenditures and Changes in Fund Balances**Nonmajor Capital Projects Funds**For the Year Ended December 31, 2011*

	County Building Construction	Issue II	Justice Center Communications
Revenues			
Charges for Services	\$ 9,864	\$ -	\$ 25,199
Intergovernmental	246,727	435,809	-
Rent	15,400	-	-
Other	3,133	-	-
<i>Total Revenues</i>	<u>275,124</u>	<u>435,809</u>	<u>25,199</u>
Expenditures			
Current:			
Capital Outlay	586,494	435,809	26,141
<i>Total Expenditures</i>	<u>586,494</u>	<u>435,809</u>	<u>26,141</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(311,370)	-	(942)
Other Financing Sources			
Transfers In	420,000	-	-
Transfers Out	(5,000)	-	-
<i>Total Other Financing Sources</i>	<u>415,000</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	103,630	-	(942)
<i>Fund Balances Beginning of Year</i>	1,940,997	-	47,235
<i>Fund Balances End of Year (Deficit)</i>	<u>\$ 2,044,627</u>	<u>\$ -</u>	<u>\$ 46,293</u>

Federal Bridge Project	Airport Improvement	County Line Trail	Totals
\$ -	\$ -	\$ -	\$ 35,063
29,919	621,909	165,139	1,499,503
-	-	-	15,400
-	-	-	3,133
<u>29,919</u>	<u>621,909</u>	<u>165,139</u>	<u>1,553,099</u>
29,919	551,722	122,473	1,752,558
<u>29,919</u>	<u>551,722</u>	<u>122,473</u>	<u>1,752,558</u>
-	70,187	42,666	(199,459)
-	-	-	420,000
-	-	-	(5,000)
<u>-</u>	<u>-</u>	<u>-</u>	<u>415,000</u>
-	70,187	42,666	215,541
-	(138,860)	(42,666)	1,806,706
<u>\$ -</u>	<u>\$ (68,673)</u>	<u>\$ -</u>	<u>\$ 2,022,247</u>

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**INDIVIDUAL FUND SCHEDULES OF REVENUES,
EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET (NON-GAAP BASIS)
AND ACTUAL**

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 3,720,000	\$ 3,835,831	\$ 115,831
Permissive Sales Taxes	8,040,000	8,606,272	566,272
Charges for Services	3,665,527	3,638,834	(26,693)
Licenses and Permits	76,000	95,150	19,150
Fines and Forfeitures	310,000	312,065	2,065
Intergovernmental	3,229,000	3,376,714	147,714
Interest	550,000	643,457	93,457
Rent	100,000	114,341	14,341
Other	551,858	1,024,057	472,199
<i>Total Revenues</i>	<u>20,242,385</u>	<u>21,646,721</u>	<u>1,404,336</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners Office			
Personal Services	613,860	554,666	59,194
Materials and Supplies	132	42	90
Other	471,588	195,302	276,286
Total Commissioners Office	<u>1,085,580</u>	<u>750,010</u>	<u>335,570</u>
Microfilm			
Personal Services	209,860	208,271	1,589
Materials and Supplies	20,864	19,515	1,349
Contractual Services	7,959	6,615	1,344
Total Microfilm	<u>238,683</u>	<u>234,401</u>	<u>4,282</u>
Auditor's Office			
Personal Services	497,540	491,065	6,475
Materials and Supplies	2,550	2,551	(1)
Contractual Services	37,000	37,000	-
Other	82,506	82,414	92
Total Auditor's Office	<u>619,596</u>	<u>613,030</u>	<u>6,566</u>
Treasurer			
Personal Services	163,600	161,685	1,915
Materials and Supplies	20,742	20,740	2
Contractual Services	21,001	20,996	5
Other	31,935	28,385	3,550
Total Treasurer	<u>237,278</u>	<u>231,806</u>	<u>5,472</u>
Prosecutor			
Personal Services	821,697	812,837	8,860
Contractual Services	68,000	61,200	6,800
Other	60,252	60,252	-
Total Prosecutor	<u>949,949</u>	<u>934,289</u>	<u>15,660</u>
Deputy Registrar			
Personal Services	-	(150,000)	150,000
Total Deputy Registrar	<u>-</u>	<u>(150,000)</u>	<u>150,000</u>
Data Processing			
Personal Services	29,090	27,252	1,838
Materials and Supplies	1,971	1,950	21
Contractual Services	25,194	25,190	4
Other	414	340	74
Total Data Processing	<u>56,669</u>	<u>54,732</u>	<u>1,937</u>
Planning Commission			
Personal Services	195,010	161,663	33,347
Materials and Supplies	200	100	100
Contractual Services	1,931	1,925	6
Other	100,834	100,634	200
Total Planning Commission	<u>297,975</u>	<u>264,322</u>	<u>33,653</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Board of Elections			
Personal Services	349,102	346,515	2,587
Materials and Supplies	17,909	17,729	180
Contractual Services	53,114	50,950	2,164
Other	14,851	8,284	6,567
Total Board of Elections	<u>434,976</u>	<u>423,478</u>	<u>11,498</u>
Recorder			
Personal Services	194,230	193,823	407
Other	4,684	4,684	-
Total Recorder	<u>198,914</u>	<u>198,507</u>	<u>407</u>
Maintenance and Operations			
Personal Services	250,640	243,403	7,237
Materials and Supplies	97,113	79,547	17,566
Contractual Services	889,709	857,090	32,619
Other	224,642	179,640	45,002
Total Maintenance and Operations	<u>1,462,104</u>	<u>1,359,680</u>	<u>102,424</u>
Board of Revision			
Other	848	848	-
Total Board of Revision	<u>848</u>	<u>848</u>	<u>-</u>
Building and Grounds			
Capital Outlay	25,000	13,665	11,335
Total Building and Grounds	<u>25,000</u>	<u>13,665</u>	<u>11,335</u>
Real Estate Property Taxes			
Other	22,000	20,000	2,000
Total Real Estate Property Taxes	<u>22,000</u>	<u>20,000</u>	<u>2,000</u>
Insurance and Pensions			
Personal Services	14,525	-	14,525
Contractual Services	581,888	538,506	43,382
Other	3,566	1,643	1,923
Total Insurance and Pensions	<u>599,979</u>	<u>540,149</u>	<u>59,830</u>
Professional Services			
Contractual Services	105,000	105,000	-
Total Professional Services	<u>105,000</u>	<u>105,000</u>	<u>-</u>
Miscellaneous			
Contractual Services	154,639	125,676	28,963
Other	66,201	32,022	34,179
Total Miscellaneous	<u>220,840</u>	<u>157,698</u>	<u>63,142</u>
Total General Government- Legislative and Executive	<u>6,555,391</u>	<u>5,751,615</u>	<u>803,776</u>
General Government: Judicial			
Common Pleas Court			
Personal Services	524,112	523,214	898
Materials and Supplies	640	635	5
Contractual Services	107,600	103,915	3,685
Other	5,835	5,539	296
Total Common Pleas Court	<u>638,187</u>	<u>633,303</u>	<u>4,884</u>
Juvenile Court			
Personal Services	603,681	592,671	11,010
Materials and Supplies	1,200	1,200	-
Contractual Services	39,090	32,792	6,298
Other	22,632	22,632	-
Total Juvenile Court	<u>666,603</u>	<u>649,295</u>	<u>17,308</u>

(continued)

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Probate Court			
Personal Services	183,700	181,699	2,001
Materials and Supplies	2,429	2,417	12
Contractual Services	486	300	186
Other	8,910	8,910	-
Total Probate Court	<u>195,525</u>	<u>193,326</u>	<u>2,199</u>
Clerk of Courts			
Personal Services	934,010	925,069	8,941
Materials and Supplies	17,685	10,360	7,325
Contractual Services	1,999	1,899	100
Other	2,714	1,992	722
Total Clerk of Courts	<u>956,408</u>	<u>939,320</u>	<u>17,088</u>
Municipal Court			
Personal Services	956,631	955,882	749
Materials and Supplies	750	750	-
Contractual Services	5,800	5,354	446
Other	53,058	50,174	2,884
Total Municipal Court	<u>1,016,239</u>	<u>1,012,160</u>	<u>4,079</u>
Public Defender			
Personal Services	445,707	428,222	17,485
Materials and Supplies	683	448	235
Contractual Services	7,125	6,125	1,000
Other	8,584	7,483	1,101
Total Public Defender	<u>462,099</u>	<u>442,278</u>	<u>19,821</u>
District Court of Appeals			
Contractual Services	58,000	35,041	22,959
Total District Court of Appeals	<u>58,000</u>	<u>35,041</u>	<u>22,959</u>
Jury Commission			
Personal Services	11,580	10,492	1,088
Materials and Supplies	2,106	2,106	-
Total Jury Commission	<u>13,686</u>	<u>12,598</u>	<u>1,088</u>
Adult Probation			
Personal Services	158,508	152,937	5,571
Total Adult Probation	<u>158,508</u>	<u>152,937</u>	<u>5,571</u>
Juvenile Probation			
Personal Services	522,963	512,283	10,680
Contractual Services	165,000	163,772	1,228
Other	26,289	26,289	-
Total Juvenile Probation	<u>714,252</u>	<u>702,344</u>	<u>11,908</u>
Total General Government-Judicial	<u>4,879,507</u>	<u>4,772,602</u>	<u>106,905</u>
Total General Government	<u>11,434,898</u>	<u>10,524,217</u>	<u>910,681</u>
Public Safety:			
Justice Center			
Personal Services	804,895	804,893	2
Materials and Supplies	12,438	12,438	-
Contractual Services	513,129	512,033	1,096
Capital Outlay	1,040	1,040	-
Other	347	347	-
Total Justice Center	<u>1,331,849</u>	<u>1,330,751</u>	<u>1,098</u>
Coroner			
Personal Services	124,057	123,462	595
Materials and Supplies	531	500	31
Contractual Services	21,155	21,081	74
Other	6,399	5,594	805
Total Coroner	<u>152,142</u>	<u>150,637</u>	<u>1,505</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Arrest			
Personal Services	114,520	113,816	704
Contractual Services	32,500	32,295	205
Total Home Arrest	<u>147,020</u>	<u>146,111</u>	<u>909</u>
Sheriff			
Personal Services	4,287,585	4,256,168	31,417
Materials and Supplies	91,927	91,781	146
Contractual Services	375,651	373,326	2,325
Capital Outlay	66,415	66,415	-
Other	211,165	208,813	2,352
Total Sheriff	<u>5,032,743</u>	<u>4,996,503</u>	<u>36,240</u>
Building Regulations Department			
Personal Services	305,690	280,373	25,317
Materials and Supplies	600	600	-
Other	24,318	23,823	495
Total Building Regulations Department	<u>330,608</u>	<u>304,796</u>	<u>25,812</u>
Disaster Services			
Personal Services	115,051	104,022	11,029
Materials and Supplies	150	103	47
Contractual Services	6,475	6,475	-
Other	4,226	4,226	-
Total Disaster Services	<u>125,902</u>	<u>114,826</u>	<u>11,076</u>
Detention Home			
Contractual Services	1,009,256	1,009,256	-
Total Detention Home	<u>1,009,256</u>	<u>1,009,256</u>	<u>-</u>
Total Public Safety	<u>8,129,520</u>	<u>8,052,880</u>	<u>76,640</u>
Public Works:			
Engineer			
Personal Services	129,700	128,887	813
Materials and Supplies	1,232	500	732
Contractual Services	1,238	1,230	8
Total Engineer	<u>132,170</u>	<u>130,617</u>	<u>1,553</u>
Total Public Works	<u>132,170</u>	<u>130,617</u>	<u>1,553</u>
Health:			
Commissioners			
Contractual Services	69,700	69,700	-
Total Commissioners	<u>69,700</u>	<u>69,700</u>	<u>-</u>
TB Hospital			
Contractual Services	4,372	2,367	2,005
Total TB Hospital	<u>4,372</u>	<u>2,367</u>	<u>2,005</u>
Vital Statistics			
Contractual Services	2,150	2,036	114
Total Vital Statistics	<u>2,150</u>	<u>2,036</u>	<u>114</u>
Other Health			
Contractual Services	224,084	224,084	-
Total Other Health	<u>224,084</u>	<u>224,084</u>	<u>-</u>
Total Health	<u>300,306</u>	<u>298,187</u>	<u>2,119</u>
Human Services:			
Soldiers Relief			
Personal Services	106,590	97,809	8,781
Materials and Supplies	6,180	4,165	2,015
Contractual Services	2,734	2,678	56
Capital Outlay	25,000	24,646	354
Other	529,872	443,769	86,103
Total Soldiers Relief	<u>670,376</u>	<u>573,067</u>	<u>97,309</u>

(continued)

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans Services			
Personal Services	234,300	219,122	15,178
Other	62,269	55,458	6,811
Total Veterans Services	<u>296,569</u>	<u>274,580</u>	<u>21,989</u>
Other Charity			
Other	218	100	118
Total Other Charity	<u>218</u>	<u>100</u>	<u>118</u>
Total Human Services	<u>967,163</u>	<u>847,747</u>	<u>119,416</u>
Economic and Development Assistance:			
Agriculture			
Contractual Services	520,710	520,710	-
Other	9,416	3,916	5,500
Total Agriculture	<u>530,126</u>	<u>524,626</u>	<u>5,500</u>
Total Economic Development and Assistance	<u>530,126</u>	<u>524,626</u>	<u>5,500</u>
<i>Total Expenditures</i>	<u>21,494,183</u>	<u>20,378,274</u>	<u>1,115,909</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(1,251,798)</u>	<u>1,268,447</u>	<u>2,520,245</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	-	7,901	7,901
Transfers In	92,000	92,000	-
Transfers Out	(1,352,691)	(1,309,737)	42,954
<i>Total Other Financing Sources (Uses)</i>	<u>(1,260,691)</u>	<u>(1,209,836)</u>	<u>50,855</u>
<i>Net Change in Fund Balance</i>	(2,512,489)	58,611	2,571,100
<i>Fund Balance (Deficit) Beginning of Year (Restated-See Note 3)</i>	3,218,237	3,218,237	-
Prior Year Encumbrances Appropriated	<u>556,259</u>	<u>556,259</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,262,007</u>	<u>\$ 3,833,107</u>	<u>\$ 2,571,100</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mt Eaton Landfill
For the Year Ended December 31, 2011*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Mt. Eaton Landfill Trust			
Other	400,000	-	400,000
Total Mt. Eaton Landfill Trust	400,000	-	400,000
<i>Total Expenditures</i>	400,000	-	400,000
Debt Service			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
Total Debt Service	-	-	-
<i>Net Change in Fund Balance</i>	(400,000)	-	400,000
<i>Fund Balance (Deficit) Beginning of Year (Restated-See Note 3)</i>	400,000	400,000	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 400,000	\$ 400,000

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Unclaimed Monies
For the Year Ended December 31, 2011*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 10,000	\$ 38,108	\$ 28,108
<i>Total Revenues</i>	<u>10,000</u>	<u>38,108</u>	<u>28,108</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive Unclaimed Monies			
Other	244,468	18,765	225,703
Total Unclaimed Monies	<u>244,468</u>	<u>18,765</u>	<u>225,703</u>
<i>Total Expenditures</i>	<u>244,468</u>	<u>18,765</u>	<u>225,703</u>
<i>Net Change in Fund Balance</i>	(234,468)	19,343	253,811
<i>Fund Balance (Deficit) Beginning of Year (Restated-See Note 3)</i>	<u>234,468</u>	<u>234,468</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 253,811</u>	<u>\$ 253,811</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Harriett McCoy Trust
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$ -	\$ 4	\$ 4
<i>Total Revenues</i>	<u>-</u>	<u>4</u>	<u>4</u>
Expenditures			
Current:			
Human Services			
Other	3,273	-	3,273
<i>Total Expenditures</i>	<u>3,273</u>	<u>-</u>	<u>3,273</u>
<i>Net Change in Fund Balance</i>	(3,273)	4	3,277
<i>Fund Balance (Deficit) Beginning of Year (Restated-See Note 3)</i>	<u>3,273</u>	<u>3,273</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 3,277</u>	<u>\$ 3,277</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Permissive Sales Taxes	\$ 1,300,000	\$ 1,228,604	\$ (71,396)
Charges for Services	5,000	31,266	26,266
Fines and Forfeitures	100,000	58,321	(41,679)
Intergovernmental	5,770,061	5,925,732	155,671
Contributions and Donations	-	29,828	29,828
Other	45,000	73,389	28,389
<i>Total Revenues</i>	<u>7,220,061</u>	<u>7,347,140</u>	<u>127,079</u>
Expenditures			
Current:			
Public Works			
Personal Services	3,004,057	2,744,061	259,996
Materials and Supplies	2,544,943	2,400,594	144,349
Contractual Services	1,674,979	1,373,630	301,349
Capital Outlay	1,061,676	1,051,602	10,074
Other	805,205	755,619	49,586
<i>Total Expenditures</i>	<u>9,090,860</u>	<u>8,325,506</u>	<u>765,354</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,870,799)	(978,366)	892,433
Other Financing Uses			
Transfers Out	(285,000)	(263,946)	21,054
<i>Net Change in Fund Balance</i>	(2,155,799)	(1,242,312)	913,487
<i>Fund Balance (Deficit) Beginning of Year</i>	896,308	896,308	-
Prior Year Encumbrances Appropriated	1,259,491	1,259,491	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 913,487</u>	<u>\$ 913,487</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Board of DD
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 5,143,900	\$ 5,751,808	\$ 607,908
Charges for Services	80,000	119,541	39,541
Intergovernmental	4,688,747	5,990,979	1,302,232
Interest	-	88	88
Other	534,824	94,461	(440,363)
<i>Total Revenues</i>	<u>10,447,471</u>	<u>11,956,877</u>	<u>1,509,406</u>
Expenditures			
Current:			
Human Services			
Personal Services	8,871,388	7,372,151	1,499,237
Materials and Supplies	3,159,913	2,731,880	428,033
Contractual Services	478,665	409,081	69,584
Capital Outlay	598,435	427,351	171,084
Other	3,307,129	1,579,581	1,727,548
<i>Total Expenditures</i>	<u>16,415,530</u>	<u>12,520,044</u>	<u>3,895,486</u>
<i>Net Change in Fund Balance</i>	(5,968,059)	(563,167)	5,404,892
<i>Fund Balance (Deficit) Beginning of Year (Restated-See Note 3)</i>	7,177,513	7,177,513	-
Prior Year Encumbrances Appropriated	<u>278,578</u>	<u>278,578</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,488,032</u>	<u>\$ 6,892,924</u>	<u>\$ 5,404,892</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Job and Family Services
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 3,485,287	\$ 3,669,642	\$ 184,355
Other	557,656	575,847	18,191
<i>Total Revenues</i>	<u>4,042,943</u>	<u>4,245,489</u>	<u>202,546</u>
Expenditures			
Current:			
Human Services			
Personal Services	2,907,439	2,907,439	-
Materials and Supplies	94,570	94,370	200
Contractual Services	2,664,771	2,661,319	3,452
Capital Outlay	109,717	109,717	-
Other	289,342	281,085	8,257
<i>Total Expenditures</i>	<u>6,065,839</u>	<u>6,053,930</u>	<u>11,909</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(2,022,896)	(1,808,441)	214,455
Other Financing Sources			
Transfers In	266,793	256,063	(10,730)
<i>Net Change in Fund Balance</i>	(1,756,103)	(1,552,378)	203,725
<i>Fund Balance (Deficit) Beginning of Year</i>	139,979	139,979	-
Prior Year Encumbrances Appropriated	1,616,124	1,616,124	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 203,725</u>	<u>\$ 203,725</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Wayne County Care Center
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 1,137,000	\$ 1,267,823	\$ 130,823
Charges for Services	2,675,400	3,380,287	704,887
Intergovernmental	244,600	267,094	22,494
Other	74,500	174,337	99,837
<i>Total Revenues</i>	<u>4,131,500</u>	<u>5,089,541</u>	<u>958,041</u>
Expenditures			
Current:			
Human Services			
Personal Services	3,379,524	3,187,770	191,754
Materials and Supplies	488,462	467,419	21,043
Contractual Services	752,622	748,752	3,870
Capital Outlay	75,689	62,428	13,261
Other	106,033	43,065	62,968
<i>Total Expenditures</i>	<u>4,802,330</u>	<u>4,509,434</u>	<u>292,896</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(670,830)	580,107	1,250,937
Other Financing Uses			
Transfers Out	(323,716)	-	323,716
<i>Net Change in Fund Balance</i>	(994,546)	580,107	1,574,653
<i>Fund Balance (Deficit) Beginning of Year</i>	3,684,705	3,684,705	-
Prior Year Encumbrances Appropriated	159,843	159,843	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2,850,002</u>	<u>\$ 4,424,655</u>	<u>\$ 1,574,653</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Board
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 3,252,500	\$ 3,116,826	\$ (135,674)
Charges for Services	621,156	667,120	45,964
Intergovernmental	2,576,347	3,005,910	429,563
Interest	-	120	120
Contributions and Donations	20,000	36,742	16,742
Other	18,000	14,879	(3,121)
<i>Total Revenues</i>	<u>6,488,003</u>	<u>6,841,597</u>	<u>353,594</u>
Expenditures			
Current:			
Human Services			
Personal Services	3,600,077	3,661,871	(61,794)
Materials and Supplies	60,467	54,945	5,522
Contractual Services	3,419,481	3,412,392	7,089
Capital Outlay	34,537	30,221	4,316
Other	632,137	448,953	183,184
<i>Total Expenditures</i>	<u>7,746,699</u>	<u>7,608,382</u>	<u>138,317</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,258,696)	(766,785)	491,911
Other Financing Sources			
Transfers Out	(19,811)	-	19,811
<i>Net Change in Fund Balance</i>	(1,278,507)	(766,785)	511,722
<i>Fund Balance (Deficit) Beginning of Year (Restated-See Note 3)</i>	6,877,440	6,877,440	-
Prior Year Encumbrances Appropriated	446,057	446,057	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 6,044,990</u>	<u>\$ 6,556,712</u>	<u>\$ 511,722</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection
For the Year Ended December 31, 2011*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 150,000	\$ 162,938	\$ 12,938
Other	2,000	2,991	991
<i>Total Revenues</i>	<u>152,000</u>	<u>165,929</u>	<u>13,929</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	131,950	90,928	41,022
Materials and Supplies	25,889	9,500	16,389
Contractual Services	5,604	4,000	1,604
Capital Outlay	7,000	-	7,000
Other	146,944	42,030	104,914
<i>Total Expenditures</i>	<u>317,387</u>	<u>146,458</u>	<u>170,929</u>
<i>Net Change in Fund Balance</i>	(165,387)	19,471	184,858
<i>Fund Balance (Deficit) Beginning of Year</i>	140,787	140,787	-
Prior Year Encumbrances Appropriated	24,600	24,600	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 184,858</u>	<u>\$ 184,858</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment
For the Year Ended December 31, 2011*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,000,000	\$ 1,364,867	\$ 364,867
Licenses and Permits	200	115	(85)
Other	11,000	9,621	(1,379)
<i>Total Revenues</i>	<u>1,011,200</u>	<u>1,374,603</u>	<u>363,403</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	677,281	670,121	7,160
Materials and Supplies	11,781	9,731	2,050
Contractual Services	610,412	473,371	137,041
Other	35,126	34,040	1,086
<i>Total Expenditures</i>	<u>1,334,600</u>	<u>1,187,263</u>	<u>147,337</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(323,400)	187,340	510,740
Other Financing Uses			
Transfers Out	(570,431)	-	570,431
<i>Net Change in Fund Balance</i>	(893,831)	187,340	1,081,171
<i>Fund Balance (Deficit) Beginning of Year</i>	576,512	576,512	-
Prior Year Encumbrances Appropriated	<u>317,319</u>	<u>317,319</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 1,081,171</u>	<u>\$ 1,081,171</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 13,000	\$ 15,845	\$ 2,845
Expenditures			
Current:			
General Government:			
Judicial			
Other	85,192	21,849	63,343
<i>Net Change in Fund Balance</i>	(72,192)	(6,004)	66,188
<i>Fund Balance (Deficit) Beginning of Year</i>	70,463	70,463	-
Prior Year Encumbrances Appropriated	1,729	1,729	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 66,188</u>	<u>\$ 66,188</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Youth Services Subsidy Grant
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 167,203	\$ 167,203	\$ -
Expenditures			
Current:			
Public Safety			
Contractual Services	291,525	214,380	77,145
Other	19,515	2,892	16,623
<i>Total Expenditures</i>	<u>311,040</u>	<u>217,272</u>	<u>93,768</u>
<i>Net Change in Fund Balance</i>	(143,837)	(50,069)	93,768
<i>Fund Balance (Deficit) Beginning of Year</i>	39,528	39,528	-
Prior Year Encumbrances Appropriated	104,309	104,309	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 93,768</u>	<u>\$ 93,768</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel
For the Year Ended December 31, 2011*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 230,000	\$ 235,049	\$ 5,049
Fines and Forfeitures	500	5,423	4,923
Other	20,939	13,844	(7,095)
<i>Total Revenues</i>	<u>251,439</u>	<u>254,316</u>	<u>2,877</u>
Expenditures			
Current:			
Health			
Personal Services	30,000	20,651	9,349
Materials and Supplies	11,056	5,530	5,526
Contractual Services	254,206	251,373	2,833
Other	23,856	19,730	4,126
<i>Total Expenditures</i>	<u>319,118</u>	<u>297,284</u>	<u>21,834</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(67,679)	(42,968)	24,711
Other Financing Uses			
Transfers Out	(14,436)	-	14,436
<i>Net Change in Fund Balance</i>	(82,115)	(42,968)	39,147
<i>Fund Balance (Deficit) Beginning of Year</i>	394,770	394,770	-
Prior Year Encumbrances Appropriated	25,285	25,285	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 337,940</u>	<u>\$ 377,087</u>	<u>\$ 39,147</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazardous Materials
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 696	\$ 696	\$ -
Other	21,890	24,823	2,933
<i>Total Revenues</i>	<u>22,586</u>	<u>25,519</u>	<u>2,933</u>
Expenditures			
Current:			
Health			
Personal Services	15,600	10,395	5,205
Contractual Services	38,371	22,248	16,123
<i>Total Expenditures</i>	<u>53,971</u>	<u>32,643</u>	<u>21,328</u>
<i>Net Change in Fund Balance</i>	(31,385)	(7,124)	24,261
<i>Fund Balance (Deficit) Beginning of Year</i>	30,126	30,126	-
Prior Year Encumbrances Appropriated	1,260	1,260	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1</u>	<u>\$ 24,262</u>	<u>\$ 24,261</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Bureau of Support
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 298,900	\$ 347,038	\$ 48,138
Intergovernmental	1,370,064	1,397,749	27,685
Other	200	14,101	13,901
<i>Total Revenues</i>	<u>1,669,164</u>	<u>1,758,888</u>	<u>89,724</u>
Expenditures			
Current:			
Human Services			
Personal Services	1,332,688	1,147,343	185,345
Materials and Supplies	58,978	49,065	9,913
Contractual Services	317,790	240,759	77,031
Capital Outlay	15,000	10,625	4,375
Other	68,556	47,312	21,244
<i>Total Expenditures</i>	<u>1,793,012</u>	<u>1,495,104</u>	<u>297,908</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(123,848)	263,784	387,632
Other Financing Uses			
Transfers Out	(9,265)	-	9,265
<i>Net Change in Fund Balance</i>	(133,113)	263,784	396,897
<i>Fund Balance (Deficit) Beginning of Year</i>	112,399	112,399	-
Prior Year Encumbrances Appropriated	20,714	20,714	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 396,897</u>	<u>\$ 396,897</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant
For the Year Ended December 31, 2011*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 706,465	\$ 355,432	\$ (351,033)
Interest	22	77	55
Other	58,786	60,341	1,555
<i>Total Revenues</i>	<u>765,273</u>	<u>415,850</u>	<u>(349,423)</u>
Expenditures			
Current:			
Economic Development and Assistance			
Capital Outlay	861,343	655,958	205,385
Other	83,753	59,812	23,941
<i>Total Expenditures</i>	<u>945,096</u>	<u>715,770</u>	<u>229,326</u>
<i>Net Change in Fund Balance</i>	(179,823)	(299,920)	(120,097)
<i>Fund Balance (Deficit) Beginning of Year</i>	32,792	32,792	-
Prior Year Encumbrances Appropriated	147,031	147,031	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (120,097)</u>	<u>\$ (120,097)</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$ -	\$ 2,202	\$ 2,202
Expenditures			
Current:			
Capital Outlay			
Contractual Services	30,790	-	30,790
Capital Outlay	2,374	-	2,374
<i>Total Expenditures</i>	<u>33,164</u>	<u>-</u>	<u>33,164</u>
<i>Net Change in Fund Balance</i>	(33,164)	2,202	35,366
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>33,164</u>	<u>33,164</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 35,366</u>	<u>\$ 35,366</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 613	\$ 613	\$ -
Intergovernmental	29,019	29,019	-
<i>Total Revenues</i>	<u>29,632</u>	<u>29,632</u>	<u>-</u>
Expenditures			
Current:			
Public Safety			
Personal Services	34,267	18,784	15,483
Materials and Supplies	2,425	1,760	665
Capital Outlay	10,000	10,000	-
Other	18,478	-	18,478
<i>Total Expenditures</i>	<u>65,170</u>	<u>30,544</u>	<u>34,626</u>
<i>Net Change in Fund Balance</i>	(35,538)	(912)	34,626
<i>Fund Balance (Deficit) Beginning of Year</i>	33,945	33,945	-
Prior Year Encumbrances Appropriated	1,593	1,593	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 34,626</u>	<u>\$ 34,626</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education
For the Year Ended December 31, 2011*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 135	\$ 135	\$ -
Expenditures			
Current:			
Public Safety			
Other	5,648	-	5,648
<i>Net Change in Fund Balance</i>	(5,513)	135	5,648
<i>Fund Balance (Deficit) Beginning of Year</i>	5,513	5,513	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 5,648	\$ 5,648

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment
For the Year Ended December 31, 2011*

	Final Budget	Actual	Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 260	\$ 260
Fines and Forfeitures	30,000	36,690	6,690
<i>Total Revenues</i>	<u>30,000</u>	<u>36,950</u>	<u>6,950</u>
Expenditures			
Current:			
Public Safety			
Other	<u>74,666</u>	<u>61,392</u>	<u>13,274</u>
<i>Net Change in Fund Balance</i>	(44,666)	(24,442)	20,224
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>44,666</u>	<u>44,666</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 20,224</u>	<u>\$ 20,224</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Probation Services
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 43,500	\$ 46,982	\$ 3,482
Fines and Forfeitures	500	1,595	1,095
<i>Total Revenues</i>	<u>44,000</u>	<u>48,577</u>	<u>4,577</u>
Expenditures			
Current:			
Public Safety			
Other	<u>157,400</u>	<u>37,172</u>	<u>120,228</u>
<i>Net Change in Fund Balance</i>	(113,400)	11,405	124,805
<i>Fund Balance (Deficit) Beginning of Year</i>	107,982	107,982	-
Prior Year Encumbrances Appropriated	<u>5,418</u>	<u>5,418</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 124,805</u>	<u>\$ 124,805</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care and Custody
For the Year Ended December 31, 2011*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 159,097	\$ 159,097	\$ -
Expenditures			
Current:			
Public Safety			
Materials and Supplies	3,909	3,319	590
Contractual Services	293,598	231,003	62,595
<i>Total Expenditures</i>	<u>297,507</u>	<u>234,322</u>	<u>63,185</u>
<i>Net Change in Fund Balance</i>	(138,410)	(75,225)	63,185
<i>Fund Balance (Deficit) Beginning of Year</i>	88,355	88,355	-
Prior Year Encumbrances Appropriated	50,055	50,055	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 63,185</u>	<u>\$ 63,185</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Solid Waste District Litter Grant
For the Year Ended December 31, 2011*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 85,000	\$ 85,000	\$ -
Other	-	136	136
<i>Total Revenues</i>	<u>85,000</u>	<u>85,136</u>	<u>136</u>
Expenditures			
Current:			
Public Works			
Personal Services	75,964	72,753	3,211
Materials and Supplies	171	100	71
Contractual Services	1,267	1,266	1
Capital Outlay	2,189	829	1,360
Other	20,340	13,800	6,540
<i>Total Expenditures</i>	<u>99,931</u>	<u>88,748</u>	<u>11,183</u>
<i>Net Change in Fund Balance</i>	(14,931)	(3,612)	11,319
<i>Fund Balance (Deficit) Beginning of Year</i>	12,301	12,301	-
Prior Year Encumbrances Appropriated	2,630	2,630	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 11,319</u>	<u>\$ 11,319</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Emergency Planning
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 23,609	\$ 26,352	\$ 2,743
Expenditures			
Current:			
Public Safety			
Other	26,823	26,723	100
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(3,214)	(371)	2,843
Other Financing Uses			
Transfers Out	(23,509)	-	23,509
<i>Net Change in Fund Balance</i>	(26,723)	(371)	26,352
<i>Fund Balance (Deficit) Beginning of Year</i>	26,723	26,723	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 26,352	\$ 26,352

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Pilot Probation Grant
For the Year Ended December 31, 2011*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 380,014	\$ 254,052	\$ (125,962)
Expenditures			
Current:			
Public Safety			
Personal Services	323,965	201,881	122,084
Materials and Supplies	5,419	2,883	2,536
Contractual Services	46,839	30,276	16,563
Capital Outlay	29,054	23,412	5,642
Other	62,083	1,984	60,099
<i>Total Expenditures</i>	<u>467,360</u>	<u>260,436</u>	<u>206,924</u>
<i>Net Change in Fund Balance</i>	(87,346)	(6,384)	80,962
<i>Fund Balance (Deficit) Beginning of Year</i>	69,536	69,536	-
Prior Year Encumbrances Appropriated	17,810	17,810	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 80,962</u>	<u>\$ 80,962</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
CHIP Program
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 755,826	\$ 269,502	\$ (486,324)
Expenditures			
Current:			
Urban Redevelopment and Housing			
Contractual Services	81,805	36,805	45,000
Capital Outlay	733,021	304,676	428,345
<i>Total Expenditures</i>	<u>814,826</u>	<u>341,481</u>	<u>473,345</u>
<i>Net Change in Fund Balance</i>	(59,000)	(71,979)	(12,979)
<i>Fund Balance (Deficit) Beginning of Year</i>	33,114	33,114	-
Prior Year Encumbrances Appropriated	25,886	25,886	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (12,979)</u>	<u>\$ (12,979)</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computerization
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 222,000	\$ 272,145	\$ 50,145
Other	-	325	325
<i>Total Revenues</i>	<u>222,000</u>	<u>272,470</u>	<u>50,470</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	58,830	57,740	1,090
Contractual Services	50,863	38,863	12,000
Other	397,195	128,923	268,272
<i>Total Expenditures</i>	<u>506,888</u>	<u>225,526</u>	<u>281,362</u>
<i>Net Change in Fund Balance</i>	(284,888)	46,944	331,832
<i>Fund Balance (Deficit) Beginning of Year</i>	293,611	293,611	-
Prior Year Encumbrances Appropriated	41,924	41,924	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 50,647</u>	<u>\$ 382,479</u>	<u>\$ 331,832</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim Witness Assistance Program
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 182,161	\$ 97,365	\$ (84,796)
Expenditures			
Current:			
Public Safety			
Personal Services	227,281	126,448	100,833
Other	4,117	648	3,469
<i>Total Expenditures</i>	<u>231,398</u>	<u>127,096</u>	<u>104,302</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(49,237)	(29,731)	19,506
Other Financing Sources			
Advances Out	(16,333)	-	16,333
Transfers In	27,545	27,545	-
<i>Total Other Financing Sources (Uses)</i>	<u>11,212</u>	<u>27,545</u>	<u>16,333</u>
<i>Net Change in Fund Balance</i>	(38,025)	(2,186)	35,839
<i>Fund Balance (Deficit) Beginning of Year</i>	38,025	38,025	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 35,839</u>	<u>\$ 35,839</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Home Arrest Grant
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 149,107	\$ 100,238	\$ (48,869)
Expenditures			
Current:			
Public Safety			
Personal Services	135,397	90,245	45,152
Contractual Services	6,850	4,799	2,051
Other	19,767	2,819	16,948
<i>Total Expenditures</i>	<u>162,014</u>	<u>97,863</u>	<u>64,151</u>
<i>Net Change in Fund Balance</i>	(12,907)	2,375	15,282
<i>Fund Balance (Deficit) Beginning of Year</i>	7,888	7,888	-
Prior Year Encumbrances Appropriated	<u>5,019</u>	<u>5,019</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 15,282</u></u>	<u><u>\$ 15,282</u></u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
VOCA Grant
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 37,664	\$ 20,506	\$ (17,158)
Expenditures			
Current:			
Public Safety			
Contractual Services	48,824	48,824	-
Other	3,285	600	2,685
<i>Total Expenditures</i>	<u>52,109</u>	<u>49,424</u>	<u>2,685</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(14,445)	(28,918)	(14,473)
Other Financing Sources			
Transfers In	6,240	6,240	-
<i>Net Change in Fund Balance</i>	(8,205)	(22,678)	(14,473)
<i>Fund Balance (Deficit) Beginning of Year</i>	(13,988)	(13,988)	-
Prior Year Encumbrances Appropriated	22,193	22,193	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (14,473)</u>	<u>\$ (14,473)</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Mediation Services
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 234,475	\$ 234,475	\$ -
Expenditures			
Current:			
Public Safety			
Personal Services	236,000	164,735	71,265
Contractual Services	277,292	77,198	200,094
<i>Total Expenditures</i>	<u>513,292</u>	<u>241,933</u>	<u>271,359</u>
<i>Net Change in Fund Balance</i>	(278,817)	(7,458)	271,359
<i>Fund Balance (Deficit) Beginning of Year</i>	277,352	277,352	-
Prior Year Encumbrances Appropriated	1,465	1,465	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 271,359</u>	<u>\$ 271,359</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Municipal Court Probation
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 175,000	\$ 185,580	\$ 10,580
Expenditures			
Current:			
Public Safety			
Personal Services	157,054	156,243	811
Other	95,811	91,870	3,941
<i>Total Expenditures</i>	<u>252,865</u>	<u>248,113</u>	<u>4,752</u>
<i>Net Change in Fund Balance</i>	(77,865)	(62,533)	15,332
<i>Fund Balance (Deficit) Beginning of Year</i>	67,409	67,409	-
Prior Year Encumbrances Appropriated	<u>10,456</u>	<u>10,456</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 15,332</u></u>	<u><u>\$ 15,332</u></u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Justice Special Projects
For the Year Ended December 31, 2011*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 192,706	\$ 90,138	\$ (102,568)
Expenditures			
Current:			
Public Safety			
Capital Outlay	116,073	76,727	39,346
Other	76,639	41,639	35,000
<i>Total Expenditures</i>	<u>192,712</u>	<u>118,366</u>	<u>74,346</u>
<i>Net Change in Fund Balance</i>	(6)	(28,228)	(28,222)
<i>Fund Balance (Deficit) Beginning of Year</i>	(62,071)	(62,071)	-
Prior Year Encumbrances Appropriated	<u>62,077</u>	<u>62,077</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (28,222)</u>	<u>\$ (28,222)</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Special Projects
For the Year Ended December 31, 2011*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 10,245	\$ 10,245	\$ -
Expenditures			
Current:			
General Government:			
Judicial			
Capital Outlay	13,917	13,917	-
<i>Net Change in Fund Balance</i>	(3,672)	(3,672)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	3,672	3,672	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Probation Services
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 3,735	\$ 3,735	\$ -
Expenditures			
Current:			
General Government:			
Judicial			
Other	15,754	13,271	2,483
<i>Net Change in Fund Balance</i>	(12,019)	(9,536)	2,483
<i>Fund Balance (Deficit) Beginning of Year</i>	10,901	10,901	-
Prior Year Encumbrances Appropriated	1,118	1,118	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 2,483</u>	<u>\$ 2,483</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Enforcement Training
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 1,560	\$ 1,560	\$ -
Expenditures			
Current:			
Public Safety			
Personal Services	16,366	7,000	9,366
<i>Net Change in Fund Balance</i>	(14,806)	(5,440)	9,366
<i>Fund Balance (Deficit) Beginning of Year</i>	11,629	11,629	-
Prior Year Encumbrances Appropriated	3,177	3,177	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 9,366</u>	<u>\$ 9,366</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 212,762	\$ 212,762	\$ -
Other	1,000	1,926	926
<i>Total Revenues</i>	<u>213,762</u>	<u>214,688</u>	<u>926</u>
Expenditures			
Current:			
Judicial			
Personal Services	23,040	22,288	752
Materials and Supplies	120,147	105,824	14,323
Other	101,072	76,621	24,451
<i>Total Expenditures</i>	<u>244,259</u>	<u>204,733</u>	<u>39,526</u>
<i>Net Change in Fund Balance</i>	(30,497)	9,955	40,452
<i>Fund Balance (Deficit) Beginning of Year</i>	124,620	124,620	-
Prior Year Encumbrances Appropriated	30,138	30,138	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 124,261</u>	<u>\$ 164,713</u>	<u>\$ 40,452</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Pre-Trial Diversion Program
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 3,892	\$ 6,911	\$ 3,019
Expenditures			
Current:			
Public Safety			
Personal Services	6,244	2,628	3,616
Other	1,924	-	1,924
<i>Total Expenditures</i>	<u>8,168</u>	<u>2,628</u>	<u>5,540</u>
<i>Net Change in Fund Balance</i>	(4,276)	4,283	8,559
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>4,276</u>	<u>4,276</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 8,559</u>	<u>\$ 8,559</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Deputy Registrar
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$ 285,000	\$ 316,033	\$ 31,033
Other	-	1,741	1,741
<i>Total Revenues</i>	<u>285,000</u>	<u>317,774</u>	<u>32,774</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	416,534	410,548	5,986
Materials and Supplies	1,436	1,014	422
Contractual Services	200	-	200
Other	17,194	14,181	3,013
<i>Total Expenditures</i>	<u>435,364</u>	<u>425,743</u>	<u>9,621</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(150,364)	(107,969)	42,395
Other Financing Uses			
Transfers Out	(72,388)	-	72,388
<i>Net Change in Fund Balance</i>	(222,752)	(107,969)	114,783
<i>Fund Balance (Deficit) Beginning of Year</i>	215,421	215,421	-
Prior Year Encumbrances Appropriated	7,331	7,331	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 114,783</u>	<u>\$ 114,783</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
E 911 System EMA
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 267,851	\$ 304,382	\$ 36,531
Expenditures			
Current:			
General Government:			
Public Safety			
Personal Services	66,899	61,523	5,376
Contractual Services	30,583	30,476	107
Capital Outlay	100,435	93,610	6,825
<i>Total Expenditures</i>	<u>197,917</u>	<u>185,609</u>	<u>12,308</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	69,934	118,773	48,839
Other Financing Uses			
Transfers Out	<u>(62,433)</u>	<u>-</u>	<u>62,433</u>
<i>Net Change in Fund Balance</i>	7,501	118,773	111,272
<i>Fund Balance (Deficit) Beginning of Year</i>	608,386	608,386	-
Prior Year Encumbrances Appropriated	<u>64,114</u>	<u>64,114</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 680,001</u>	<u>\$ 791,273</u>	<u>\$ 111,272</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
EMPG Generator Project
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 41,955	\$ -	\$ (41,955)
Expenditures			
Current:			
General Government:			
Public Safety			
Capital Outlay	41,955	-	41,955
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
VAWA Investigative Enhancement
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 41,314	\$ 23,706	\$ (17,608)
Expenditures			
Current:			
Public Safety			
Sheriff			
Personal Services	41,314	23,706	17,608
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
USDA Rural Business Enterprise
For the Year Ended December 31, 2011*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 99,500	\$ -	\$ (99,500)
Expenditures			
Current:			
Economic Development and Assistance			
Capital Outlay	99,500	-	99,500
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Foreclosure Management
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 32,600	\$ 32,600	\$ -
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	12,000	7,159	4,841
Other	20,600	10,325	10,275
<i>Total Expenditures</i>	<u>32,600</u>	<u>17,484</u>	<u>15,116</u>
<i>Net Change in Fund Balance</i>	-	15,116	15,116
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
Prior Year Encumbrances Appropriated	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 15,116</u></u>	<u><u>\$ 15,116</u></u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Fees
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 22,000	\$ 23,998	\$ 1,998
Expenditures			
Current:			
Public Safety			
Contractual Services	34,477	22,514	11,963
<i>Net Change in Fund Balance</i>	(12,477)	1,484	13,961
<i>Fund Balance (Deficit) Beginning of Year (Restated-See Note 3)</i>	12,477	12,477	-
Prior Year Encumbrances Appropriated	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 13,961	\$ 13,961

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim's Assistance Trust
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenditures			
Current:			
Public Safety			
Other	7,109	-	7,109
<i>Net Change in Fund Balance</i>	(7,109)	-	7,109
<i>Fund Balance (Deficit) Beginning of Year</i>	7,109	7,109	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 7,109	\$ 7,109

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder's Equipment
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 46,000	\$ 53,036	\$ 7,036
Expenditures			
Current:			
General Government			
Legislative and Executive			
Contractual Services	129,838	127,880	1,958
<i>Net Change in Fund Balance</i>	(83,838)	(74,844)	8,994
<i>Fund Balance (Deficit) Beginning of Year</i>	62,863	62,863	-
Prior Year Encumbrances Appropriated	20,975	20,975	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 8,994	\$ 8,994

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Administration
For the Year Ended December 31, 2011*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 500,000	\$ 529,216	\$ 29,216
Other	0	350	350
<i>Total Revenues</i>	<u>500,000</u>	<u>529,566</u>	<u>29,566</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Personal Services	384,440	357,462	26,978
Materials and Supplies	21,211	10,837	10,374
Contractual Services	8,118	4,117	4,001
Capital Outlay	5,000	-	5,000
Other	193,110	35,499	157,611
<i>Total Expenditures</i>	<u>611,879</u>	<u>407,915</u>	<u>203,964</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(111,879)	121,651	233,530
Other Financing Uses			
Transfers Out	(92,000)	(92,000)	-
<i>Net Change in Fund Balance</i>	(203,879)	29,651	233,530
<i>Fund Balance (Deficit) Beginning of Year</i>	190,217	190,217	-
Prior Year Encumbrances Appropriated	13,662	13,662	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 233,530</u>	<u>\$ 233,530</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Employee Benefits Liability
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenditures			
Current:			
Other:			
Personal Services	\$ 550,700	\$ -	\$ 550,700
<i>Net Change in Fund Balance</i>	(550,700)	-	550,700
<i>Fund Balance (Deficit) Beginning of Year</i>	550,700	550,700	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 550,700	\$ 550,700

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Rotary
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 263,879	\$ 263,879	\$ -
Expenditures			
Current:			
General Government:			
Public Safety			
Personal Services	254,681	237,691	16,990
Other	88,076	40,065	48,011
Total Public Safety	<u>342,757</u>	<u>277,756</u>	<u>65,001</u>
<i>Total Expenditures</i>	<u>342,757</u>	<u>277,756</u>	<u>65,001</u>
<i>Net Change in Fund Balance</i>	(78,878)	(13,877)	65,001
<i>Fund Balance (Deficit) Beginning of Year</i>	74,991	74,991	-
Prior Year Encumbrances Appropriated	3,887	3,887	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 65,001</u>	<u>\$ 65,001</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Debt Retirement
For the Year Ended December 31, 2011*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Rental Income	\$ 105,082	\$ 105,082	\$ -
Other	-	2,000	2,000
<i>Total Revenues</i>	<u>105,082</u>	<u>107,082</u>	<u>2,000</u>
Expenditures			
Debt Service			
Principal Retirement	796,786	796,786	-
Interest and Fiscal Charges	502,828	251,982	250,846
Bond Issuance Costs	106,160	106,160	-
<i>Total Expenditures</i>	<u>1,405,774</u>	<u>1,154,928</u>	<u>250,846</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,300,692)	(1,047,846)	252,846
Other Financing Sources			
Refunding Bonds Issued	8,020,000	8,020,000	-
Premium on Debt Issued	118,648	118,648	-
Payment to Refunded Bond Escrow Agent	(7,960,319)	(7,960,319)	-
Transfers In	868,835	868,835	-
<i>Total Other Financing Sources (Uses)</i>	<u>1,047,164</u>	<u>1,047,164</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	(253,528)	(682)	252,846
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>746,855</u>	<u>746,855</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 493,327</u>	<u>\$ 746,173</u>	<u>\$ 252,846</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Building Construction
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 12,000	\$ 11,759	\$ (241)
Intergovernmental	114,000	250,427	136,427
Rental Income	10,000	30,800	20,800
Other	0	3,133	3,133
<i>Total Revenues</i>	<u>136,000</u>	<u>296,119</u>	<u>160,119</u>
Expenditures			
Capital Outlay			
Capital Outlay	1,707,572	877,463	830,109
<i>Total Expenditures</i>	<u>1,707,572</u>	<u>877,463</u>	<u>830,109</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	(1,571,572)	(581,344)	990,228
Other Financing Sources (Uses)			
Transfers In	200,000	420,000	220,000
Transfers Out	(225,000)	(5,000)	220,000
<i>Total Other Financing Sources (Uses)</i>	<u>(25,000)</u>	<u>415,000</u>	<u>440,000</u>
<i>Net Change in Fund Balance</i>	(1,596,572)	(166,344)	1,430,228
<i>Fund Balance (Deficit) Beginning of Year</i>	1,730,636	1,730,636	-
Prior Year Encumbrances Appropriated	265,937	265,937	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 400,001</u>	<u>\$ 1,830,229</u>	<u>\$ 1,430,228</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 667,282	\$ 435,809	\$ (231,473)
Expenditures			
Capital Outlay			
Capital Outlay	679,029	447,556	231,473
<i>Net Change in Fund Balance</i>	(11,747)	(11,747)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	(8,726)	(8,726)	-
Prior Year Encumbrances Appropriated	20,473	20,473	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Justice Center Communications
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 22,000	\$ 24,801	\$ 2,801
Expenditures			
Capital Outlay			
Other	69,594	47,217	22,377
<i>Net Change in Fund Balance</i>	(47,594)	(22,416)	25,178
<i>Fund Balance (Deficit) Beginning of Year</i>	39,792	39,792	-
Prior Year Encumbrances Appropriated	7,802	7,802	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 25,178</u>	<u>\$ 25,178</u>

Wayne County, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Federal Bridge Project
For the Year Ended December 31, 2011*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 301,597	\$ 29,919	\$ (271,678)
Expenditures			
Capital Outlay			
Capital Outlay	301,597	301,597	-
<i>Net Change in Fund Balance</i>	-	(271,678)	(271,678)
<i>Fund Balance (Deficit) Beginning of Year</i>	(9,115)	(9,115)	-
Prior Year Encumbrances Appropriated	9,115	9,115	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (271,678)</u>	<u>\$ (271,678)</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Airport Improvement
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 699,717	\$ 621,909	\$ (77,808)
Expenditures			
Capital Outlay			
Capital Outlay	735,480	735,479	1
<i>Net Change in Fund Balance</i>	(35,763)	(113,570)	(77,807)
<i>Fund Balance (Deficit) Beginning of Year</i>	(679,499)	(679,499)	-
Prior Year Encumbrances Appropriated	715,262	715,262	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ (77,807)</u>	<u>\$ (77,807)</u>

Wayne County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
County Line Trail (LPA/RTT)
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 385,433	\$ 165,139	\$ (220,294)
Expenditures			
Capital Outlay			
Capital Outlay	338,393	118,098	220,295
Other	47,040	47,041	(1)
<i>Total Expenditures</i>	<u>385,433</u>	<u>165,139</u>	<u>220,294</u>
<i>Net Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	(454,631)	(454,631)	-
Prior Year Encumbrances Appropriated	<u>454,631</u>	<u>454,631</u>	-
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**COMBINING STATEMENTS FOR
PROPRIETARY FUNDS**

Wayne County, Ohio
Combining Statement of Net Assets
Internal Service Funds
December 31, 2011

	Healthcare Fund	Self Insurance Worker's Compensation	Total Internal Service
	<u> </u>	<u> </u>	<u> </u>
Assets			
<i>Current Assets</i>			
Equity in Pooled Cash and Investments	\$ 768,050	\$ 97,820	\$ 865,870
Receivables:			
Accounts	111,627	-	111,627
Due from Other Governments	22,288	-	22,288
Prepaid Items	2,429	3,488	5,917
<i>Total Assets</i>	<u>904,394</u>	<u>101,308</u>	<u>1,005,702</u>
Liabilities			
<i>Current Liabilities</i>			
Accounts Payable	18,550	-	18,550
Accrued Wages and Benefits	4,191	-	4,191
Due to Other Governments	15,179	-	15,179
Unearned Revenue	511,306	-	511,306
Claims Payable	1,107,999	4,693	1,112,692
<i>Total Current Liabilities</i>	<u>1,657,225</u>	<u>4,693</u>	<u>1,661,918</u>
<i>Long-Term Liabilities</i>			
Compensated Absences Payable - net of current portion	16,565	-	16,565
<i>Total Long-Term Liabilities</i>	<u>16,565</u>	<u>-</u>	<u>16,565</u>
<i>Total Liabilities</i>	<u>1,673,790</u>	<u>4,693</u>	<u>1,678,483</u>
Net Assets			
Unrestricted	(769,396)	96,615	(672,781)
<i>Total Net Assets</i>	<u>\$ (769,396)</u>	<u>\$ 96,615</u>	<u>\$ (672,781)</u>

Wayne County, Ohio

Combining Statement of Revenues, Expenses and Changes in Net Assets

Internal Service Funds

For the Year Ended December 31, 2011

	Healthcare Fund	Self Insurance Worker's Compensation	Total Internal Service
Operating Revenues			
Charges for Services	\$ 9,417,333	\$ -	\$ 9,417,333
Other	190,262	233,570	423,832
<i>Total Operating Revenues</i>	<u>9,607,595</u>	<u>233,570</u>	<u>9,841,165</u>
Operating Expenses			
Personal Services	193,878	-	193,878
Contractual Services	927,382	86,955	1,014,337
Claims	9,109,077	50,000	9,159,077
Other	116,128	-	116,128
<i>Total Operating Expenses</i>	<u>10,346,465</u>	<u>136,955</u>	<u>10,483,420</u>
<i>Operating Income (Loss)</i>	(738,870)	96,615	(642,255)
Non-operating Revenues (Expenses)			
Other Non-operating Revenue	63,978	-	63,978
<i>Total Non-operating Revenues (Expenses)</i>	<u>63,978</u>	<u>-</u>	<u>63,978</u>
<i>Change in Net Assets</i>	(674,892)	96,615	(578,277)
<i>Net Assets Beginning of Year</i>	(94,504)	-	(94,504)
<i>Net Assets End of Year</i>	<u>\$ (769,396)</u>	<u>\$ 96,615</u>	<u>\$ (672,781)</u>

Wayne County, Ohio
Combining Statement of Cash Flows
Internal Service Fund
For the Year Ended December 31, 2011

	Healthcare Fund	Self Insurance Worker's Compensation	Internal Service
Cash Flows From Operating Activities			
Cash received from sales/service charges	\$ 9,425,134	\$ -	\$ 9,425,134
Cash received from other operating revenue	190,262	233,570	423,832
Cash payments for personal services	(170,806)	-	(170,806)
Cash payments for contractual services	(929,811)	(90,443)	(1,020,254)
Cash payments for claims	(8,750,584)	(45,307)	(8,795,891)
Cash payments for other expenses	(102,707)	-	(102,707)
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>(338,512)</u>	<u>97,820</u>	<u>(240,692)</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	(338,512)	97,820	(240,692)
<i>Cash and Investments at Beginning of Year</i>	1,106,562	-	1,106,562
<i>Cash and Investments at End of Year</i>	<u>\$ 768,050</u>	<u>\$ 97,820</u>	<u>\$ 865,870</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided By Operating Activities			
Operating Income (Loss)	\$ (738,870)	\$ 96,615	\$ (642,255)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided By Operating Activities:			
(Increase) Decrease in Assets			
Accounts Receivable	2,213	-	2,213
Due From Other Governments	(6,026)	-	(6,026)
Prepaid Expenses	(2,429)	(3,488)	(5,917)
Increase (Decrease) in Liabilities			
Accounts Payable	(127,280)	-	(127,280)
Accrued Wages and Benefits	1	-	1
Compensated Absences Payable	15,639	-	15,639
Due to Other Governments	5,278	-	5,278
Claims Payable	501,348	4,693	506,041
Unearned Revenue	11,614	-	11,614
<i>Net Cash Provided By (Used For) Operating Activities</i>	<u>\$ (338,512)</u>	<u>\$ 97,820</u>	<u>\$ (240,692)</u>

**PROPRIETARY FUNDS
INDIVIDUAL FUND SCHEDULES OF REVENUES,
EXPENSES AND CHANGES IN
FUND EQUITY – BUDGET (NON-GAAP BASIS)
AND ACTUAL**

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Sanitary Sewer District
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 638,425	\$ 773,474	\$ 135,049
Other	104,000	384	(103,616)
<i>Total Operating Revenues</i>	<u>742,425</u>	<u>773,858</u>	<u>31,433</u>
Operating Expenses			
Personal Services	240,046	235,427	4,619
Contractual Services	2,060,605	805,999	1,254,606
Materials and Supplies	20,569	18,502	2,067
Capital Outlay	2,238,443	1,742,159	496,284
Other	330,354	49,053	281,301
Total Operating Expenses	<u>4,890,017</u>	<u>2,851,140</u>	<u>2,038,877</u>
<i>Operating Loss</i>	(4,147,592)	(2,077,282)	2,070,310
Non Operating Revenues (Expenses)			
Intergovernmental	1,411,454	1,199,607	(211,847)
Notes Issued	966,000	966,000	-
Bond Anticipation Notes Issued	-	245,000	245,000
Revenue Notes Issued	243,392	240,000	(3,392)
Proceeds from OPWC Loans	1,341,264	1,659,176	317,912
Principal Retirement	(400,953)	(2,559,953)	(2,159,000)
Bond Issuance Costs	-	(5,000)	(5,000)
Interest and Fiscal Charges	(144,088)	(117,182)	26,906
<i>Total Non Operating Revenues (Expenses)</i>	<u>3,417,069</u>	<u>1,627,648</u>	<u>(1,789,421)</u>
<i>Net Income (Loss)</i>	(730,523)	(449,634)	280,889
<i>Fund Equity (Deficit) Beginning of Year</i>	558,657	558,657	-
Prior Year Encumbrances Appropriated	<u>171,866</u>	<u>171,866</u>	<u>-</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 280,889</u>	<u>\$ 280,889</u>

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Health Care
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Charges for Services	\$ 9,401,000	\$ 9,425,134	\$ 24,134
Other	-	190,262	190,262
<i>Total Operating Revenues</i>	<u>9,401,000</u>	<u>9,615,396</u>	<u>214,396</u>
Operating Expenses			
Personal Services	196,082	184,188	11,894
Contractual Services	1,097,011	1,083,265	13,746
Claims	9,042,669	8,762,790	279,879
Other	171,799	148,745	23,054
<i>Total Operating Expenses</i>	<u>10,507,561</u>	<u>10,178,988</u>	<u>328,573</u>
<i>Net Income (Loss)</i>	(1,106,561)	(563,592)	542,969
<i>Fund Equity (Deficit) Beginning of Year</i>	871,453	871,453	-
Prior Year Encumbrances Appropriated	<u>235,109</u>	<u>235,109</u>	-
<i>Fund Equity (Deficit) End of Year</i>	<u>\$ 1</u>	<u>\$ 542,970</u>	<u>\$ 542,969</u>

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance Workers Compensation
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues			
Other	\$ 233,570	\$ 233,570	\$ -
Operating Expenses			
Contractual Services	98,000	95,843	2,157
Claims	132,000	45,307	86,693
Other	3,570	-	3,570
Total Community Development	233,570	141,150	92,420
<i>Total Operating Expenses</i>	233,570	141,150	92,420
<i>Net Income (Loss)</i>	-	92,420	92,420
<i>Fund Equity (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Equity (Deficit) End of Year</i>	\$ -	\$ 92,420	\$ 92,420

**COMBINING STATEMENTS FOR
FIDUCIARY FUNDS
AND
INDIVIDUAL FUND SCHEDULE FOR
FIDUCIARY FUNDS**

Nonmajor Fiduciary Funds

Fiduciary funds are used to account for assets held by the County in a trustee capacity, or as an agency for individuals, private organizations, other governments, and/or funds. The following are the County's fiduciary fund types:

Private Purpose Trust Funds

Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. The following are the County's private purpose trust funds:

Rathburn Trust

To account for money held by the Children Services Board for the children in the custody of the County. Expenses of this fund are for costs associated with goods and services not provided by a County program.

Agency Funds

Agency funds are purely custodial (assets equal liabilities) and therefore do not involve the measurement of results of operation. The following are the County's agency funds:

Undivided and Library Local Government

To account for the collection of shared revenues from the State of Ohio that represent a portion of state income taxes, state sales taxes, and corporate franchise taxes which are returned to the County. Local government monies are allocated to local governments on a monthly basis, and apportioned according to a formula agreed upon by the recipients. Library monies are allocated by the budget commission according to a formula.

Payroll Agency

To account for the next payroll, payroll taxes, and other related payroll deductions accumulated from the governmental, proprietary, and fiduciary funds for distribution to employees, other governmental units, and private organizations.

Real Estate Tax

To account for the collection of real estate, personal property and other assessed taxes. These taxes are periodically apportioned to local governments in the County, including Wayne County itself.

Undivided Taxes

To account for the collection of various taxes. These taxes are periodically apportioned to local governments in the County, including Wayne County itself. Also included are estate taxes which are distributed to the state and to certain local governments according to applicable state laws.

Undivided Auto

To account for undivided auto license fees directed to the County for distribution to local governments according to an apportionment plan prescribed by state law.

District Board of Health

To account for the funds on deposit with the County Treasurer that is used for the operation of the District Board of Health. The County Auditor acts as the fiscal agent.

Mental Health and Recovery Board

To account for the funds and subfunds of the Community Mental Health District for which the County Auditor is the fiscal agent.

Soil and Water Conservation

To account for the funds of the Soil and Water Conservation District, established under Chapter 1515, Revised Code, for which the County Auditor is fiscal agent.

Other Agency Funds

Medway

Elections Commission

Board of DD Food Service

Ohio House Trust Fees

Building Standards Fee Assessment

Contract Performance Deposits

County Agency

Indigent Assessment Fees

SSI Funds Trust

Park District

Inmate Agency

Resident Personal Accounts

Wayne County, Ohio
Combining Statement of Assets and Liabilities
Agency Funds
December 31, 2011

	Undivided and Library Local Government	Payroll Agency	Real Estate Tax	Undivided Taxes
Assets				
Equity in Pooled Cash and Investments	\$ -	\$ 541,151	\$ 470,419	\$ 3,953,647
Cash and Investments:				
In Segregated Accounts	-	-	-	-
Receivables:				
Taxes	-	-	-	109,249,547
Sales Tax	-	-	-	-
Accounts	-	-	-	-
Accrued Interest	-	-	-	-
Due from Other Governments	2,566,443	-	-	-
<i>Total Assets</i>	<u>\$ 2,566,443</u>	<u>\$ 541,151</u>	<u>\$ 470,419</u>	<u>\$ 113,203,194</u>
Liabilities				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Governments	2,566,443	541,151	470,419	113,203,194
Undistributed Monies	-	-	-	-
<i>Total Liabilities</i>	<u>\$ 2,566,443</u>	<u>\$ 541,151</u>	<u>\$ 470,419</u>	<u>\$ 113,203,194</u>

<u>Undivided Auto</u>	<u>District Board of Health</u>	<u>Mental Health and Recovery Board</u>	<u>Soil and Water Conservation</u>	<u>Other Agency Funds</u>	<u>Totals</u>
\$ 418,503	\$ 728,789	\$ 4,828,752	\$ 67,856	\$ 340,137	\$ 11,349,254
-	-	-	-	1,299,949	1,299,949
-	-	-	-	488,550	109,738,097
38,706	-	-	-	-	38,706
-	-	-	-	319	319
-	-	-	-	1	1
1,019,109	-	-	-	56,392	3,641,944
<u>\$ 1,476,318</u>	<u>\$ 728,789</u>	<u>\$ 4,828,752</u>	<u>\$ 67,856</u>	<u>\$ 2,185,348</u>	<u>\$ 126,068,270</u>
\$ -	\$ -	\$ -	\$ -	\$ 398	\$ 398
1,476,318	728,789	4,828,752	67,856	1,124,088	125,007,010
-	-	-	-	1,060,862	1,060,862
<u>\$ 1,476,318</u>	<u>\$ 728,789</u>	<u>\$ 4,828,752</u>	<u>\$ 67,856</u>	<u>\$ 2,185,348</u>	<u>\$ 126,068,270</u>

Wayne County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2011

	Restated Beginning Balance 12/31/2010	Additions	Reductions	Ending Balance 12/31/2011
Undivided and Library Local Government				
Assets				
Equity in Pooled Cash and Investments	\$ -	\$ 6,143,510	\$ 6,143,510	\$ -
Due From Other Governments	3,140,807	2,566,443	3,140,807	2,566,443
<i>Total Assets</i>	<u>\$ 3,140,807</u>	<u>\$ 8,709,953</u>	<u>\$ 9,284,317</u>	<u>\$ 2,566,443</u>
Liabilities				
Due to Other Governments	\$ 3,140,807	\$ 2,566,443	\$ 3,140,807	\$ 2,566,443
<i>Total Liabilities</i>	<u>\$ 3,140,807</u>	<u>\$ 2,566,443</u>	<u>\$ 3,140,807</u>	<u>\$ 2,566,443</u>
Payroll Agency				
Assets				
Equity in Pooled Cash and Investments	\$ 670,339	\$ 20,434,025	\$ 20,563,213	\$ 541,151
<i>Total Assets</i>	<u>\$ 670,339</u>	<u>\$ 20,434,025</u>	<u>\$ 20,563,213</u>	<u>\$ 541,151</u>
Liabilities				
Due to Other Governments	\$ 670,339	\$ -	\$ 129,188	\$ 541,151
<i>Total Liabilities</i>	<u>\$ 670,339</u>	<u>\$ -</u>	<u>\$ 129,188</u>	<u>\$ 541,151</u>
Real Estate Tax				
Assets				
Equity in Pooled Cash and Investments	\$ 484,604	\$ 2,040,348	\$ 2,054,533	\$ 470,419
<i>Total Assets</i>	<u>\$ 484,604</u>	<u>\$ 2,040,348</u>	<u>\$ 2,054,533</u>	<u>\$ 470,419</u>
Liabilities				
Due to Other Governments	\$ 484,604	\$ -	\$ 14,185	\$ 470,419
<i>Total Liabilities</i>	<u>\$ 484,604</u>	<u>\$ -</u>	<u>\$ 14,185</u>	<u>\$ 470,419</u>
Undivided Taxes				
Assets				
Equity in Pooled Cash and Investments	\$ 3,246,521	\$ 113,496,139	\$ 112,789,013	\$ 3,953,647
Receivables:				
Taxes	106,353,024	109,249,547	106,353,024	109,249,547
<i>Total Assets</i>	<u>\$ 109,599,545</u>	<u>\$ 222,745,686</u>	<u>\$ 219,142,037</u>	<u>\$ 113,203,194</u>
Liabilities				
Accounts Payable	\$ 93,680	\$ -	\$ 93,680	\$ -
Due to Other Governments	109,505,865	109,674,109	105,976,780	113,203,194
<i>Total Liabilities</i>	<u>\$ 109,599,545</u>	<u>\$ 109,674,109</u>	<u>\$ 106,070,460</u>	<u>\$ 113,203,194</u>
Undivided Auto				
Assets				
Equity in Pooled Cash and Investments	\$ 391,246	\$ 2,642,237	\$ 2,614,980	\$ 418,503
Receivables:				
Sales Tax	36,771	38,706	36,771	38,706
Due From Other Governments	1,351,635	1,019,109	1,351,635	1,019,109
<i>Total Assets</i>	<u>\$ 1,779,652</u>	<u>\$ 3,700,052</u>	<u>\$ 4,003,386</u>	<u>\$ 1,476,318</u>
Liabilities				
Due to Other Governments	\$ 1,779,652	\$ 1,118,189	\$ 1,421,523	\$ 1,476,318
<i>Total Liabilities</i>	<u>\$ 1,779,652</u>	<u>\$ 1,118,189</u>	<u>\$ 1,421,523</u>	<u>\$ 1,476,318</u>
District Board of Health				
Assets				
Equity in Pooled Cash and Investments	\$ 662,927	\$ 2,564,115	\$ 2,498,253	\$ 728,789
<i>Total Assets</i>	<u>\$ 662,927</u>	<u>\$ 2,564,115</u>	<u>\$ 2,498,253</u>	<u>\$ 728,789</u>
Liabilities				
Due to Other Governments	\$ 662,927	\$ 73,890	\$ 8,028	\$ 728,789
<i>Total Liabilities</i>	<u>\$ 662,927</u>	<u>\$ 73,890</u>	<u>\$ 8,028</u>	<u>\$ 728,789</u>

(continued)

Wayne County, Ohio

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Year Ended December 31, 2011

	Restated Beginning Balance 12/31/2010	Additions	Reductions	Ending Balance 12/31/2011
Mental Health and Recovery Board				
Assets				
Equity in Pooled Cash and Investments	\$ 4,236,582	\$ 11,804,873	\$ 11,212,703	\$ 4,828,752
<i>Total Assets</i>	<u>\$ 4,236,582</u>	<u>\$ 11,804,873</u>	<u>\$ 11,212,703</u>	<u>\$ 4,828,752</u>
Liabilities				
Due to Other Governments	\$ 4,236,582	\$ 593,515	\$ 1,345	\$ 4,828,752
<i>Total Liabilities</i>	<u>\$ 4,236,582</u>	<u>\$ 593,515</u>	<u>\$ 1,345</u>	<u>\$ 4,828,752</u>
Soil and Water Conversation				
Assets				
Equity in Pooled Cash and Investments	\$ 4,055	\$ 431,912	\$ 368,111	\$ 67,856
<i>Total Assets</i>	<u>\$ 4,055</u>	<u>\$ 431,912</u>	<u>\$ 368,111</u>	<u>\$ 67,856</u>
Liabilities				
Due to Other Governments	\$ 4,055	\$ 64,866	\$ 1,065	\$ 67,856
<i>Total Liabilities</i>	<u>\$ 4,055</u>	<u>\$ 64,866</u>	<u>\$ 1,065</u>	<u>\$ 67,856</u>
Other Agency Funds				
Assets				
Equity in Pooled Cash and Investments	\$ 232,794	\$ 1,284,079	\$ 1,176,736	\$ 340,137
Cash and Investments in Segregated Accounts	1,206,347	1,283,116	1,189,514	1,299,949
Receivables:				
Taxes	254,160	488,550	254,160	488,550
Accounts	2,283	319	2,283	319
Accrued Interest	4	1	4	1
Due From Other Governments	33,668	56,392	33,668	56,392
<i>Total Assets</i>	<u>\$ 1,729,256</u>	<u>\$ 3,112,457</u>	<u>\$ 2,656,365</u>	<u>\$ 2,185,348</u>
Liabilities				
Accounts Payable	\$ 12,529	\$ 398	\$ 12,529	\$ 398
Due to Other Governments	891,362	622,000	389,274	1,124,088
Undistributed Monies	825,365	242,517	7,020	1,060,862
<i>Total Liabilities</i>	<u>\$ 1,729,256</u>	<u>\$ 864,915</u>	<u>\$ 408,823</u>	<u>\$ 2,185,348</u>
Total Agency Funds				
Assets				
Equity in Pooled Cash and Investments	\$ 9,929,068	\$ 160,841,238	\$ 159,421,052	\$ 11,349,254
Cash and Investments in Segregated Accounts	1,206,347	1,283,116	1,189,514	1,299,949
Receivables:				
Taxes	106,607,184	109,738,097	106,607,184	109,738,097
Sales Tax	36,771	38,706	36,771	38,706
Accounts	2,283	319	2,283	319
Accrued Interest	4	1	4	1
Due From Other Governments	4,526,110	3,641,944	4,526,110	3,641,944
<i>Total Assets</i>	<u>\$ 122,307,767</u>	<u>\$ 275,543,421</u>	<u>\$ 271,782,918</u>	<u>\$ 126,068,270</u>
Liabilities				
Accounts Payable	\$ 106,209	\$ 398	\$ 106,209	\$ 398
Due to Other Governments	121,376,193	114,713,012	111,082,195	125,007,010
Undistributed Monies	825,365	242,517	7,020	1,060,862
<i>Total Liabilities</i>	<u>\$ 122,307,767</u>	<u>\$ 114,955,927</u>	<u>\$ 111,195,424</u>	<u>\$ 126,068,270</u>

Wayne County, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Rathburn Trust
For the Year Ended December 31, 2011

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
<i>Total Revenues</i>	\$ -	\$ -	\$ -
Expenses			
Human Services			
Other	7,881	-	7,881
<i>Net Change in Fund Balance</i>	(7,881)	-	7,881
<i>Fund Balance (Deficit) Beginning of Year (Restated-See Note 3)</i>	7,881	7,881	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ -</u>	<u>\$ 7,881</u>	<u>\$ 7,881</u>

**SUPPLEMENTAL SCHEDULE –
GENERAL FUND CASH BASIS TO
GAAP BASIS RECONCILIATION**

Wayne County, Ohio
Supplementary Schedule
General Fund Cash Basis to GAAP Basis Reconciliation
For the Year Ended December 31, 2011

	Cash Transactions General Fund	GAAP Entries/ Encumbrances General Fund	Mt. Eaton Landfill	Unclaimed Monies	Harriett McCoy Trust	Victims Assistance Trust	Recorders Equipment Administration	Certificate of Title Administration	Employee Benefit Liability	Sheriff Rotary	Total General Fund
Revenues											
Property and Other Local Taxes	\$ 3,835,831	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,835,831
Permissive Sales Taxes	8,606,272	180,773	-	-	-	-	-	-	-	-	8,787,045
Charges for Services	3,638,834	23,490	-	-	-	53,200	534,045	-	-	257,125	4,506,694
Licenses and Permits	95,150	-	-	-	-	-	-	-	-	-	95,150
Fines and Forfeitures	312,065	(4,021)	-	-	-	-	-	-	-	-	308,044
Intergovernmental	3,376,714	(61,782)	-	-	-	-	-	-	-	-	3,314,932
Interest	643,457	(219,128)	-	-	4	-	-	-	-	-	424,333
Rent	114,341	3,567	-	-	-	-	-	-	-	-	117,908
Other	1,024,057	(371,132)	-	(12,654)	-	-	350	-	-	-	640,621
Total Revenues	21,646,721	(448,233)	-	(12,654)	4	-	53,200	534,395	-	257,125	22,030,558

Expenditures

Current:											
General Government:											
Legislative and Executive	5,751,615	(396,137)	-	18,765	-	-	83,170	361,027	-	-	5,818,440
Judicial	4,772,602	12,713	-	-	-	-	-	-	-	-	4,785,315
Public Safety	8,052,880	(181,858)	-	-	-	-	-	-	-	262,946	8,133,968
Public Works	130,617	(2,508)	-	-	-	-	-	-	-	-	128,109
Health	298,187	(1,919)	-	-	-	-	-	-	-	-	296,268
Human Services	847,747	(21,446)	-	-	-	-	-	-	-	-	826,301
Economic Development and Assistance	524,626	(2,316)	-	-	-	-	-	-	-	-	522,310
Total Expenditures	20,378,274	(593,471)	-	18,765	-	-	83,170	361,027	-	262,946	20,510,711

*Excess (Deficiency) of Revenues
Over (Under) Expenditures*

	1,268,447	145,238	-	(31,419)	4	-	(29,970)	173,368	-	(5,821)	1,519,847
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Other Financing Sources (Uses)

Proceeds from Sale of Assets	7,901	-	-	-	-	-	-	-	-	-	7,901
Transfers In	92,000	(92,000)	-	-	-	-	-	-	-	-	-
Transfers Out	(1,309,737)	92,000	-	-	-	-	-	(92,000)	-	-	(1,309,737)
Total Other Financing Sources (Uses)	(1,209,836)	-	-	-	-	-	-	(92,000)	-	-	(1,301,836)

Net Change in Fund Balance

	58,611	145,238	-	(31,419)	4	-	(29,970)	81,368	-	(5,821)	218,011
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Beginning Fund Balance

	3,218,237	2,866,169	400,000	234,468	3,273	7,109	74,918	220,879	550,700	76,941	7,652,694
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Prior year Encumbrances Appropriated

	556,259	-	-	-	-	-	-	-	-	-	-
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Increase/(Decrease) in Reserve for Inventory

	-	(5,075)	-	-	-	-	-	-	-	-	(5,075)
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Ending Fund Balance

	\$ 3,833,107	\$ 3,006,332	\$ 400,000	\$ 203,049	\$ 3,277	\$ 7,109	\$ 44,948	\$ 302,247	\$ 550,700	\$ 71,120	\$ 7,865,630
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NOTE: The above can be used to reconcile the General Fund's Non-GAAP Basis reporting to the General Fund's modified accrual GAAP Basis reporting. Several funds have been consolidated with the General Fund on the modified accrual GAAP Basis as a result of the implementation of GASB Statement No. 54.

Smith Dairy Products INC

J.M. Smucker LLC

STATISTICS

JBR Holdings LLC

Gerber Poultry

Morton Salt INC

Wayne County, Ohio home to;

LuK USA LLC

Lehman Hardware

Wooster Brush

Gerstenslager CO

P. Graham Dunn INC

Statistical Section

This part of the Wayne County, Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S-2 - S-9
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, the property tax.	S-10 - S-17
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S-18 - S-25
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S-26 - S-27
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S-28 - S-33

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

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Wayne County, Ohio
Net Assets by Component
Last Ten Years
(accrual basis of accounting)

	2011	2010 (Restated)	2009 (2)	2008	2007	2006 (1)	2005	2004	2003	2002
Governmental Activities:										
Invested in Capital Assets, Net of Related Debt	\$ 76,893,619	\$ 78,929,883	\$ 79,056,814	\$ 81,110,577	\$ 81,561,433	\$ 79,170,381	\$ 77,166,844	\$ 58,060,575	\$ 56,634,214	\$ 52,304,665
Restricted for:										
Capital Projects	2,022,247	1,884,415	1,851,883	1,844,539	1,665,295	2,360,232	2,824,793	3,831,070	2,742,227	5,886,951
Debt Service	746,173	746,855	748,393	784,670	785,506	788,953	787,436	764,341	826,317	886,933
Public Works Projects	4,256,621	4,836,155	4,242,567	3,309,325	4,537,208	4,240,771	3,359,183	4,231,779	4,511,598	2,907,549
Human Services Programs	19,489,954	20,507,850	20,368,950	18,706,912	17,614,259	17,241,674	17,409,275	15,878,330	12,499,446	12,195,248
Community Development Projects	194,642	767,514	949,039	1,345,538	768,883	1,099,531	739,489	619,920	1,023,285	778,745
Other Purposes	5,439,356	5,075,079	4,356,940	3,689,727	2,738,847	2,522,021	3,225,346	3,505,412	2,956,569	3,925,660
Unrestricted (Deficit)	6,623,813	7,281,622	6,682,244	9,100,378	11,167,793	11,858,619	10,520,129	9,658,485	9,128,122	12,216,769
Total Governmental Activities Net Assets	115,666,425	120,029,373	118,256,830	119,891,666	120,839,224	119,282,182	116,032,495	96,549,912	90,321,778	91,102,520
Business-type Activities:										
Invested in Capital Assets, Net of Related Debt	8,622,585	7,699,704	7,246,212	5,752,050	5,753,433	5,974,728	6,000,424	4,235,279	3,766,592	2,458,306
Unrestricted (Deficit)	406,905	661,757	795,735	886,165	948,515	1,200,327	1,476,022	1,083,607	254,329	231,070
Total Business-type Activities Net Assets	9,029,490	8,361,461	8,041,947	6,638,215	6,701,948	7,175,055	7,476,446	5,318,886	4,020,921	2,689,376
Primary Government:										
Invested in Capital Assets, Net of Related Debt	85,516,204	86,629,587	86,303,026	86,862,627	87,314,866	85,145,109	83,167,268	62,295,854	60,400,806	54,762,971
Restricted	32,148,993	33,817,868	32,517,772	29,680,711	28,109,998	28,253,182	28,345,522	28,830,852	24,559,442	26,581,086
Unrestricted (Deficit)	7,030,718	7,943,379	7,477,979	9,986,543	12,116,308	13,058,946	11,996,151	10,742,092	9,382,451	12,447,839
Total Primary Government Net Assets	\$ 124,695,915	\$ 128,390,834	\$ 126,298,777	\$ 126,529,881	\$ 127,541,172	\$ 126,457,237	\$ 123,508,941	\$ 101,868,798	\$ 94,342,699	\$ 93,791,896

Note: During 2007, NEON Council of Governments cash with fiscal agent was brought on the County's books.

(1) 2006 has been adjusted for the restatement to the January 1, 2007 beginning balance

(2) 2009 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:

- Change in fund classifications
- Unrecorded construction in progress
- Implementation of GASB 51

(3) Restated due to implementation of GASB 54

Wayne County, Ohio
Changes in Net Assets
Last Ten Years
(accrual basis of accounting)

	2011	2010 (3)	2009 (2)	2008	2007	2006 (1)	2005	2004	2003	2002
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$ 8,176,389	\$ 7,826,914	\$ 8,472,416	\$ 9,049,807	\$ 10,659,605	\$ 10,338,123	\$ 10,872,431	\$ 8,860,910	\$ 8,612,858	\$ 8,690,203
Judicial	5,856,573	5,466,859	5,809,837	6,108,809	6,176,742	4,955,774	4,987,965	4,345,559	4,084,096	4,028,644
Public Safety	10,539,336	10,383,256	11,608,557	11,909,180	11,329,681	10,344,660	10,051,879	9,009,784	8,892,344	8,566,582
Public Works	8,613,555	9,775,297	8,372,289	9,424,619	10,688,840	8,766,467	8,747,609	9,397,388	7,842,845	6,744,573
Health	570,737	481,906	716,856	881,591	515,654	547,959	467,602	447,708	496,862	406,749
Human Services	31,266,388	32,232,617	36,592,414	36,056,689	36,572,367	35,666,262	32,897,269	29,638,176	30,212,937	30,023,950
Conservation and Recreation	122,473	527,294	23,925	513	86,029	88,662	61,930	86,405	268,097	30,000
Economic Development Assistance	1,229,400	590,225	1,281,177	555,635	631,645	590,544	181,528	711,183	357,410	572,357
Transportation	-	-	-	-	-	-	-	80,346	103,002	-
Urban Redevelopment and Housing	4,023	-	25,275	6,714	193,122	385,539	219,017	351,503	376,144	215,062
Other	-	-	-	1,148,460	748,260	884,280	1,059,714	1,089,066	997,222	934,385
Interest and Fiscal Charges	307,831	433,965	442,930	463,922	487,641	505,411	511,453	573,619	605,138	471,978
Refunding Bond Issuances Costs	106,160	-	-	-	-	-	-	-	-	-
<i>Total Governmental Activities Expenses</i>	<u>66,792,865</u>	<u>67,718,333</u>	<u>73,345,676</u>	<u>75,605,939</u>	<u>78,089,586</u>	<u>73,073,681</u>	<u>70,058,397</u>	<u>64,591,647</u>	<u>62,848,955</u>	<u>60,684,483</u>
Business-type Activities:										
Sanitary Sewer District	1,334,289	1,089,669	940,568	970,522	1,242,966	1,239,965	527,824	445,329	388,062	536,520
Water District	-	-	23,106	110,703	28,455	-	-	-	-	-
<i>Total Business-Type Activities Expenses</i>	<u>1,334,289</u>	<u>1,089,669</u>	<u>963,674</u>	<u>1,081,225</u>	<u>1,271,421</u>	<u>1,239,965</u>	<u>527,824</u>	<u>445,329</u>	<u>388,062</u>	<u>536,520</u>
<i>Total Primary Government Expenses</i>	<u>68,127,154</u>	<u>68,808,002</u>	<u>74,309,350</u>	<u>76,687,164</u>	<u>79,361,007</u>	<u>74,313,646</u>	<u>70,586,221</u>	<u>65,036,976</u>	<u>63,237,017</u>	<u>61,221,003</u>
Program Revenues										
Governmental Activities:										
Charges for Services										
General Government:										
Legislative and Executive	4,009,287	2,887,708	3,041,192	3,546,967	5,242,057	5,069,432	5,472,404	4,973,448	4,514,131	4,499,153
Judicial	1,596,316	1,713,750	1,363,234	1,528,142	1,549,051	1,389,476	1,166,958	1,228,483	1,073,091	1,126,612
Public Safety	2,024,505	1,657,572	1,961,385	1,770,496	1,904,406	1,884,869	1,739,546	1,694,817	1,493,227	1,483,004
Public works	181,603	481,859	141,839	159,113	314,421	641,005	438,276	513,129	184,464	479,519
Health	254,987	129,933	278,296	244,458	263,124	246,921	255,722	244,126	236,185	197,131
Human Services	4,790,580	4,617,604	4,948,337	4,185,586	5,040,289	4,002,044	4,330,178	2,078,883	1,908,541	985,990
Economic Development and Assistance	-	-	-	2,525	-	-	-	-	-	-
Other	-	-	-	130,711	123,583	124,905	161,207	241,927	39,632	90,983
Interest and Fiscal Charges	-	-	-	-	-	-	-	-	104,605	143,306
Operating Grants and Contributions										
General Government:										
Legislative and Executive	-	-	35,239	-	-	-	1,037,743	65,024	-	-
Judicial	201,572	440,065	458,897	227,148	203,873	83,766	224,415	170,155	215,709	179,335
Public Safety	971,472	1,549,678	1,933,457	1,422,423	1,277,732	1,194,297	1,489,064	1,410,517	1,091,163	996,763
Public works	5,376,933	6,747,209	6,146,653	5,779,722	6,653,163	6,241,356	5,662,166	6,025,771	5,585,032	5,316,545
Health	29,656	22,931	436,757	377,638	8,625	-	17,072	337,075	45,830	-
Human Services	14,799,488	17,456,116	22,607,341	21,134,358	18,781,420	16,989,231	15,501,359	17,289,584	15,882,131	16,025,562
Economic Development and Assistance	324,704	426,570	513,819	1,476,841	423,245	1,324,082	212,563	567,224	751,287	528,118
Transportation	-	-	-	-	-	-	8,838	66,162	78,000	-
Urban Redevelopment and Housing	-	-	-	-	-	-	168,913	329,737	40,436	612,793
Other	-	-	-	-	-	-	1,216	6,817	-	-
Capital Grants and Contributions										
Public Safety	1,062,970	992,118	194,703	-	-	-	-	-	-	-
Public Works	-	-	967,148	1,112,346	5,878,127	2,859,525	19,796,307	3,436,254	1,211,403	699,166
Human Services	-	-	-	-	-	-	21,900	-	63,676	185,449
Conservation and Recreation	165,139	1,322,789	8,200	271,560	-	-	-	-	-	-
<i>Total Governmental Activities Program Revenues</i>	<u>35,789,212</u>	<u>40,445,902</u>	<u>45,036,497</u>	<u>43,370,034</u>	<u>47,663,116</u>	<u>42,050,909</u>	<u>57,705,847</u>	<u>40,679,133</u>	<u>34,518,543</u>	<u>33,549,429</u>

Wayne County, Ohio
Changes in Net Assets
Last Ten Years
(accrual basis of accounting)

	2011	2010 (3)	2009 (2)	2008	2007	2006 (1)	2005	2004	2003	2002
Business-type Activities:										
Charges for Services										
Sanitary Sewer District	\$ 802,327	\$ 802,126	\$ 639,967	\$ 671,652	\$ 625,174	\$ 773,477	\$ 1,561,752	\$ 370,045	\$ 290,783	\$ 265,952
Operating Grants and Contributions										
Sanitary Sewer District	1,199,607	173,140	1,703,293	8,250	95,000	247,601	1,637,489	-	-	-
Water District	-	-	-	-	36,000	-	-	-	-	-
Capital Grants and Contributions										
Sanitary Sewer District	-	-	-	193,445	-	-	-	1,281,249	-	-
Total Business-type Activities Program Revenues	<u>2,001,934</u>	<u>975,266</u>	<u>2,343,260</u>	<u>873,347</u>	<u>756,174</u>	<u>1,021,078</u>	<u>3,199,241</u>	<u>1,651,294</u>	<u>290,783</u>	<u>265,952</u>
Total Primary Government Program Revenues	<u>37,791,146</u>	<u>41,421,168</u>	<u>47,379,757</u>	<u>44,243,381</u>	<u>48,419,290</u>	<u>43,071,987</u>	<u>60,905,088</u>	<u>42,330,427</u>	<u>34,809,326</u>	<u>33,815,381</u>
Net (Expense)/Revenue										
Governmental Activities	(31,003,653)	(27,272,431)	(28,309,179)	(32,235,905)	(30,426,470)	(31,022,772)	(12,352,550)	(23,912,514)	(28,330,412)	(27,135,054)
Business-type Activities	667,645	(114,403)	1,379,586	(207,878)	(515,247)	(218,887)	2,671,417	1,205,965	(97,279)	(270,568)
Total Primary Government Net (Expense)/Revenue	<u>(30,336,008)</u>	<u>(27,386,834)</u>	<u>(26,929,593)</u>	<u>(32,443,783)</u>	<u>(30,941,717)</u>	<u>(31,241,659)</u>	<u>(9,681,133)</u>	<u>(22,706,549)</u>	<u>(28,427,691)</u>	<u>(27,405,622)</u>
General Revenues and Other Changes in Net Assets										
Governmental Activities:										
Property Taxes Levied for:										
General Fund	3,734,666	3,829,615	3,642,889	3,780,439	3,680,018	4,073,625	3,731,097	3,539,365	3,506,201	3,187,655
Human Services - County Board of MRDD	5,606,589	5,696,429	5,387,356	6,074,774	6,030,019	6,771,032	6,593,307	6,302,039	6,505,586	6,182,867
Human Services - Children Services Board	3,026,597	3,375,959	3,194,973	3,570,150	3,493,610	3,882,756	3,785,863	3,749,905	1,234,983	1,576,099
Human Services - Wayne County Care Center	1,235,708	1,257,497	1,210,463	1,040,166	1,025,712	1,183,746	1,074,937	1,063,434	1,044,506	1,043,755
Sales Taxes	10,113,622	9,362,158	8,883,122	10,613,699	9,749,972	9,522,787	9,538,188	9,320,992	8,990,237	8,798,061
Grants and Entitlements Not Restricted to Specific Prog	2,193,033	3,103,757	2,671,454	3,379,153	4,042,417	4,407,494	4,491,322	4,491,042	4,698,400	4,148,750
Investment Earnings	424,329	706,265	759,046	2,356,663	3,267,530	2,379,412	1,645,951	739,335	864,271	1,786,027
Miscellaneous	306,161	934,403	925,040	473,303	704,234	621,336	983,131	1,026,536	2,115,648	1,457,025
Transfers	-	-	-	-	(10,000)	277,787	534,583	(92,000)	(1,410,162)	(776,313)
Total Governmental Activities	<u>26,640,705</u>	<u>28,266,083</u>	<u>26,674,343</u>	<u>31,288,347</u>	<u>31,983,512</u>	<u>33,119,975</u>	<u>32,378,379</u>	<u>30,140,648</u>	<u>27,549,670</u>	<u>27,403,926</u>
Business-type Activities:										
Investment Earnings	-	-	-	-	-	-	6,669	-	18,662	32,656
Miscellaneous	384	49,283	24,146	144,145	32,140	195,283	32,959	-	-	-
Transfers	-	-	-	-	10,000	(277,787)	(534,583)	92,000	1,410,162	776,313
Total Business-type Activities	<u>384</u>	<u>49,283</u>	<u>24,146</u>	<u>144,145</u>	<u>42,140</u>	<u>(82,504)</u>	<u>(494,955)</u>	<u>92,000</u>	<u>1,428,824</u>	<u>808,969</u>
Total Primary Government	<u>26,641,089</u>	<u>28,315,366</u>	<u>26,698,489</u>	<u>31,432,492</u>	<u>32,025,652</u>	<u>33,037,471</u>	<u>31,883,424</u>	<u>30,232,648</u>	<u>28,978,494</u>	<u>28,212,895</u>
Change in Net Assets										
Governmental Activities	(4,362,948)	993,652	(1,634,836)	(947,558)	1,557,042	2,097,203	20,025,829	6,228,134	(780,742)	268,872
Business-type Activities	668,029	(65,120)	1,403,732	(63,733)	(473,107)	(301,391)	2,176,462	1,297,965	1,331,545	538,401
Total Primary Government Change in Net Assets	<u>\$ (3,694,919)</u>	<u>\$ 928,532</u>	<u>\$ (231,104)</u>	<u>\$ (1,011,291)</u>	<u>\$ 1,083,935</u>	<u>\$ 1,795,812</u>	<u>\$ 22,202,291</u>	<u>\$ 7,526,099</u>	<u>\$ 550,803</u>	<u>\$ 807,273</u>

Note: During 2007, NEON Council of Governments cash with fiscal agent was brought on the County's books

- (1) 2006 has been adjusted for the restatement to the January 1, 2007 beginning balance
- (2) 2009 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:
Change in fund classifications
Unrecorded construction in progress
Implementation of GASB 51
- (3) 2010 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:
Implementation of GASB 54

Wayne County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2011 (3)	2010 (2)	2009	2008
General Fund				
Reserved	\$ -	\$ 888,816	\$ 923,557	\$ 925,400
Unreserved	-	5,830,058	5,857,491	6,968,146
Nonspendable	710,199	-	-	-
Restricted	3,277	-	-	-
Committed	950,700	-	-	-
Assigned	735,724	-	-	-
Unassigned	5,465,730	-	-	-
<i>Total General Fund</i>	<u>7,865,630</u>	<u>6,718,874</u>	<u>6,781,048</u>	<u>7,893,546</u>
All Other Governmental Funds				
Reserved	-	5,167,495	3,545,057	4,206,537
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	-	24,077,723	23,305,513	20,412,926
Debt Service Funds	-	746,855	748,393	750,164
Capital Projects Funds	-	586,259	1,301,320	920,763
Nonspendable	258,572	-	-	-
Restricted	27,698,932	-	-	-
Committed	819,137	-	-	-
Assigned	1,094,323	-	-	-
Unassigned	(68,673)	-	-	-
<i>Total All Other Governmental Funds</i>	<u>29,802,291</u>	<u>30,578,332</u>	<u>28,900,283</u>	<u>26,290,390</u>
<i>Total Governmental Funds</i>	<u>\$ 37,667,921</u>	<u>\$ 37,297,206</u>	<u>\$ 35,681,331</u>	<u>\$ 34,183,936</u>

Note: During 2007, NEON Council of Governments cash with fiscal agent was brought on the County's books.

- (1) 2006 has been adjusted for the restatement to the January 1, 2007 beginning balance
- (2) 2010 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:
Change in fund classifications
- (3) Reclassifications due to implementation of GASB 54

	2007	2006 (1)	2005	2004	2003	2002
\$	3,460,433	\$ 947,248	\$ 2,095,990	\$ 2,163,711	\$ 1,094,844	\$ 1,200,421
	5,453,415	7,214,036	5,813,472	5,378,821	7,133,853	7,000,647
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>8,913,848</u>	<u>8,161,284</u>	<u>7,909,462</u>	<u>7,542,532</u>	<u>8,228,697</u>	<u>8,201,068</u>
	4,093,958	3,657,157	3,553,116	6,328,369	4,939,337	6,091,665
	21,350,745	23,103,620	20,740,275	19,489,085	16,200,861	15,464,768
	751,000	788,953	829,348	829,349	872,910	886,933
	1,274,960	1,453,543	2,234,420	(108,722)	903,969	2,840,128
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>27,470,663</u>	<u>29,003,273</u>	<u>27,357,159</u>	<u>26,538,081</u>	<u>22,917,077</u>	<u>25,283,494</u>
\$	<u>36,384,511</u>	<u>\$ 37,164,557</u>	<u>\$ 35,266,621</u>	<u>\$ 34,080,613</u>	<u>\$ 31,145,774</u>	<u>\$ 33,484,562</u>

Wayne County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2011	2010 (1)	2009 (1)	2008
Revenues				
Property and Other Local Taxes	\$ 13,972,288	\$ 14,075,404	\$ 13,963,870	\$ 13,953,967
Sales Tax	10,020,259	9,332,521	8,991,618	9,700,500
Special Assessments	2,202	2,335	1,541	2,269
Charges for Services	11,495,362	11,276,608	10,979,593	10,185,973
Licenses and Permits	411,298	411,582	291,938	314,086
Fines and Forfeitures	924,463	937,707	739,601	767,712
Intergovernmental	26,705,291	31,034,578	35,771,584	33,424,208
Investment Income	436,840	720,618	772,895	2,381,710
Rent	238,390	251,352	254,380	252,560
Donations	66,570	29,293	30,919	29,936
Other	1,682,092	2,649,063	2,264,497	2,030,401
<i>Total Revenues</i>	<u>65,955,055</u>	<u>70,721,061</u>	<u>74,062,436</u>	<u>73,043,322</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	7,438,708	7,353,720	7,727,287	8,608,665
Judicial	5,187,927	5,009,989	5,128,999	5,602,463
Public Safety	9,872,561	10,459,157	11,488,766	11,413,429
Public Works	7,022,605	7,317,536	6,477,463	8,108,593
Health	595,755	485,647	753,712	931,773
Human Services	31,588,680	33,528,980	36,983,483	36,184,213
Conservation and Recreation	-	527,294	24,023	415
Economic Development and Assistance	1,354,368	608,095	1,456,151	587,986
Transportation	-	-	-	-
Urban Redevelopment and Housing	19,020	-	30,332	6,714
Other	-	-	-	1,248,460
Capital Outlay	1,752,558	2,715,341	1,640,742	1,563,509
Debt Service:				
Principal Retirement	796,786	621,786	596,000	573,500
Interest and Fiscal Charges	251,982	411,808	436,823	460,036
Bond Issuance Costs	106,160	-	-	-
<i>Total Expenditures</i>	<u>65,987,110</u>	<u>69,039,353</u>	<u>72,743,781</u>	<u>75,289,756</u>
<i>Excess of Revenues Over</i>				
<i>(Under) Expenditures</i>	<u>(32,055)</u>	<u>1,681,708</u>	<u>1,318,655</u>	<u>(2,246,434)</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	7,901	56	-	250
Issuance of Refunding Bond	8,020,000	-	-	-
Premium on Issuance of Refunding Bond	118,648	-	-	-
Payment to Refunded Bond Escrow Agent	(7,960,319)	-	-	-
Proceeds from Sale of Bonds	-	-	-	-
Proceeds of OPWC Loans	-	-	115,727	-
Proceeds from Sale of Notes	-	-	-	-
Insurance Recovery	-	-	100,000	-
Other Financing Sources	-	-	-	-
Accrued Interest on Bonds Sold	-	-	-	-
Premium on Notes Sold	-	-	-	-
Proceeds from Capital Lease Transaction	-	-	-	-
Transfers In	1,578,683	1,744,500	1,301,815	1,329,535
Transfers Out	(1,578,683)	(1,744,500)	(1,301,815)	(1,329,535)
<i>Total Other Financing Sources (Uses)</i>	<u>186,230</u>	<u>56</u>	<u>215,727</u>	<u>250</u>
<i>Net Change in Fund Balances</i>	<u>\$ 154,175</u>	<u>\$ 1,681,764</u>	<u>\$ 1,534,382</u>	<u>\$ (2,246,184)</u>
Debt Service as a Percentage of				
Noncapital Expenditures	1.8%	1.6%	1.5%	1.4%

Note: During 2007, NEON Council of Governments cash with fiscal agent was brought on the County's books.

- (1) 2010, 2009 and prior years have not been adjusted for various restatements, these amounts have been determined to be insignificant for comparability purposes, these restatements include the following:
Change in fund classifications

	2007	2006	2005	2004	2003	2002
\$	14,079,568	\$ 16,041,064	\$ 15,126,971	\$ 14,643,206	\$ 12,474,218	\$ 11,928,170
	9,749,972	9,522,786	9,538,188	9,320,992	8,990,237	8,801,393
	2,310	2,494	2,350	1,984	1,492	2,136
	11,584,245	10,547,546	10,928,771	9,285,119	8,874,027	7,914,463
	327,486	343,793	341,050	365,814	317,086	279,612
	807,875	800,464	646,012	652,298	630,614	686,079
	34,699,636	32,409,156	31,037,834	32,636,361	30,532,044	27,915,433
	3,311,307	2,419,191	1,672,214	777,685	882,929	1,995,919
	400,851	726,679	426,458	435,011	263,782	336,133
	29,814	777,713	25,502	-	-	-
	2,382,524	1,991,343	2,759,159	2,778,130	2,024,399	1,616,890
	<u>77,375,588</u>	<u>75,582,229</u>	<u>72,504,509</u>	<u>70,896,600</u>	<u>64,990,828</u>	<u>61,476,228</u>
	9,961,381	9,834,394	10,662,511	9,345,153	8,323,649	8,361,120
	5,399,957	4,633,515	4,605,217	4,216,327	3,919,875	3,869,609
	10,865,957	10,183,328	9,741,246	8,566,750	8,685,057	8,549,994
	7,413,497	6,589,224	7,785,176	6,209,851	5,651,449	6,622,266
	513,347	545,494	472,896	472,280	471,654	398,682
	35,973,974	35,393,685	32,724,351	30,081,204	30,372,975	29,943,341
	86,029	88,662	64,179	192,312	162,190	30,000
	640,261	600,317	197,450	711,183	357,410	572,357
	-	-	-	80,346	103,002	-
	193,122	385,539	219,017	351,503	376,144	215,062
	748,260	855,176	1,029,536	1,045,390	980,936	914,183
	5,273,226	4,600,920	2,405,907	7,339,661	7,886,569	10,327,112
	591,000	573,500	558,413	590,868	768,687	9,537,171
	484,280	507,429	529,161	549,816	849,476	267,148
	-	-	-	-	-	107,765
	<u>78,144,291</u>	<u>74,791,183</u>	<u>70,995,060</u>	<u>69,752,644</u>	<u>68,909,073</u>	<u>79,715,810</u>
	(768,703)	791,046	1,509,449	1,143,956	(3,918,245)	(18,239,582)
	653	566	3,286	2,630	352	500
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	11,500,000
	-	100,000	-	-	-	-
	-	-	-	1,860,000	-	-
	-	-	-	-	-	-
	-	-	700	-	-	-
	-	-	-	-	-	24,948
	-	-	-	-	-	-
	-	-	-	-	-	444,768
	211,796	2,511,887	3,990,081	2,248,500	1,897,924	5,096,492
	(221,796)	(2,234,100)	(3,455,498)	(2,340,500)	(1,946,937)	(5,226,492)
	<u>(9,347)</u>	<u>378,353</u>	<u>538,569</u>	<u>1,770,630</u>	<u>(48,661)</u>	<u>11,840,216</u>
\$	<u>(778,050)</u>	<u>\$ 1,169,399</u>	<u>\$ 2,048,018</u>	<u>\$ 2,914,586</u>	<u>\$ (3,966,906)</u>	<u>\$ (6,399,366)</u>
	1.5%	1.5%	1.6%	1.8%	2.7%	14.3%

Wayne County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Collection Years

Collection Year	Real Property (1)		Personal Property (2)	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2011 (a)	\$ 2,092,788,770	\$ 5,979,396,486	\$ -	\$ -
2010	2,121,851,380	6,062,432,514	-	-
2009	2,113,732,713	6,039,236,323	-	-
2008 (b)	1,958,613,860	5,596,039,600	133,357,090	711,237,813
2007	1,932,238,290	5,520,680,829	199,313,410	1,063,004,853
2006	1,898,089,730	5,423,113,514	237,708,940	1,033,517,130
2005 (a)	1,731,791,370	4,947,975,343	247,616,539	1,076,593,648
2004	1,681,250,730	4,803,573,514	256,771,579	1,116,398,170
2003	1,643,193,530	4,694,838,657	275,209,164	1,196,561,583
2002 (b)	1,442,843,090	4,122,408,829	283,735,165	1,134,936,660

Source: Wayne County Auditor

- (1) Includes non-operational railroad property, real property and mineral rights. Assess at 35% of actual value.
- (2) Tangible personal property is assessed at 25% 1996-2002. For 2003 -2006 the percentage is 23%. For 2007 the percentage was 12.5%. This percentage was reduced to 6.25% for 2008 and was eliminated for 2009.
- (3) Public utility personal is assessed at 88% of actual value as of 2002. For 2001 the percentage was 100%.
 - (a) Update year
 - (b) Reappraisal year

Public Utilities (3)		Total		Ratio of Assessed to Actual Value	Direct Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
\$ 74,865,310	\$ 85,074,216	\$ 2,167,654,080	\$ 6,064,470,702	35.74%	9.25
64,270,757	73,034,951	2,186,122,137	6,135,467,465	35.63%	9.25
62,534,232	71,061,627	2,176,266,945	6,110,297,950	35.62%	9.65
52,485,560	59,642,682	2,144,456,510	6,366,920,095	33.68%	9.65
66,890,030	76,011,398	2,198,441,730	6,659,697,080	33.01%	9.65
67,580,500	76,796,023	2,203,379,170	6,533,426,667	33.72%	9.65
72,847,700	82,781,477	2,052,255,609	6,107,350,468	33.60%	9.65
69,620,750	79,114,489	2,007,643,059	5,999,086,173	33.47%	9.65
73,305,970	83,302,239	1,991,708,664	5,974,702,479	33.34%	9.65
71,030,760	80,716,773	1,797,609,015	5,338,062,262	33.68%	8.75

Wayne County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 of Assess Value)
Last Ten Years

	2011	2010	2009	2008
County Units:				
General Fund	2.00	2.00	2.00	2.00
Ida Sue	4.50	4.50	4.50	4.50
Care Center	0.70	0.70	0.70	0.70
Medway Drug	0.25	0.25	0.25	0.25
Children Services	1.80	1.80	2.20	2.20
Bond	0.00	0.00	0.00	0.00
Total	9.25	9.25	9.65	9.65
School Districts within the County:				
Chippewa Local	39.40	39.40	44.90	44.90
Dalton Local	50.10	43.60	43.60	43.60
Green Local	59.65	59.70	55.15	56.05
Orrville City	63.25	63.30	58.05	58.88
Wooster City	79.50	78.70	71.60	72.30
Overlapping School Districts :				
North Central Local	35.35	35.70	35.70	36.00
Northwestern Local	32.30	32.60	32.60	32.60
Rittman Exempted Village	63.35	63.20	63.20	63.35
Southeast Local	51.35	51.40	44.50	44.60
Triway Local	49.40	49.40	49.50	49.80
East Holmes Local	25.55	25.60	25.70	25.70
Hillsdale Local	49.40	49.40	49.40	49.40
Northwest Local	55.00	55.00	58.50	59.20
Tuslaw Local	65.50	65.50	59.80	59.90
West Holmes Local	35.70	35.75	36.05	32.40
Vocational School:				
Ashland - West Holmes	4.10	4.10	4.10	4.10
Buckeye	2.80	2.80	2.80	2.80
Stark Area	2.00	2.00	2.00	2.00
Wayne County Career Center	4.85	4.85	4.85	4.85
Corporations:				
Apple Creek	2.60	2.60	2.60	2.60
Burbank	20.80	15.80	15.80	15.80
Congress	14.40	14.40	14.40	13.40
Creston	13.00	13.00	13.00	13.00
Dalton	3.60	3.60	3.60	3.60
Doylestown	6.30	6.30	6.30	6.30
Fredericksburg	12.10	12.10	12.10	12.10
Marshallville	4.50	4.50	4.50	4.50
Mount Eaton	6.00	6.00	6.00	6.00
Orrville	2.80	2.80	2.80	2.80
Rittman	6.70	6.70	6.70	6.70
Shreve	2.80	2.80	2.80	2.80
Smithville	2.70	2.70	2.70	2.70
West Salem	3.40	3.40	3.40	3.40
Wooster	4.20	4.20	4.20	4.20

2007	2006	2005	2004	2003	2002
2.00	2.00	2.00	2.00	2.00	2.00
4.50	4.50	4.50	4.50	4.50	4.50
0.70	0.70	0.70	0.70	0.70	0.70
0.25	0.25	0.25	0.25	0.25	0.25
2.20	2.20	2.20	2.20	1.30	1.30
0.00	0.00	0.00	0.00	0.00	0.00
9.65	9.65	9.65	9.65	8.75	8.75

44.90	44.90	44.90	42.50	43.00	41.00
43.60	43.60	43.60	43.60	43.60	43.60
54.35	54.80	50.25	50.25	50.75	50.85
54.30	54.30	54.30	54.30	46.60	46.60
72.30	72.10	71.70	65.20	65.20	65.20

35.90	30.70	30.70	30.70	31.00	31.60
33.60	34.90	34.90	34.90	34.90	31.50
63.05	59.60	60.30	60.30	54.80	54.80
44.70	45.10	45.10	45.10	46.35	46.65
49.90	49.90	44.20	44.20	44.20	45.20
25.95	26.25	26.30	26.60	26.65	27.55
49.40	49.40	49.40	49.40	49.40	49.40
59.00	59.60	60.20	60.80	61.20	54.20
59.90	60.20	60.20	61.00	60.70	53.90
32.90	33.00	33.10	33.60	33.80	35.60

4.10	4.10	4.10	4.10	4.10	4.10
2.80	2.80	2.80	2.80	2.80	2.80
2.00	2.00	2.00	2.00	2.00	3.20
4.10	4.10	4.10	4.10	4.10	4.10

2.60	2.60	2.60	2.60	2.60	2.60
15.80	15.80	15.80	15.80	15.80	11.80
13.40	13.40	13.40	13.40	13.40	13.40
13.00	13.00	13.00	13.00	13.00	13.00
3.60	3.60	3.60	3.60	3.60	3.60
6.30	6.30	6.30	6.30	6.30	6.30
12.10	12.10	12.10	12.10	12.10	12.10
4.50	4.50	4.50	4.50	4.50	4.00
6.00	6.00	6.00	6.00	6.00	6.00
2.80	2.80	2.80	2.80	2.80	2.80
6.70	6.70	7.10	7.50	7.50	7.50
2.80	2.80	2.80	2.70	2.70	2.80
2.70	2.70	2.70	2.70	2.70	4.10
3.40	3.40	3.40	3.40	3.40	3.40
4.20	4.20	4.20	4.20	4.20	4.20

Wayne County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 of Assess Value)
Last Ten Years

	2011	2010	2009	2008
Townships:				
Baughman	4.40	4.40	4.40	4.40
Canaan	8.70	8.70	8.70	8.70
Chester	7.20	7.20	7.20	7.20
Chippewa	8.20	8.20	8.20	8.20
Clinton	5.50	5.50	5.50	5.50
Congress	5.80	5.80	5.80	5.80
East Union	6.30	6.30	6.30	6.30
Franklin	3.30	3.30	4.60	4.60
Green	3.10	3.10	3.10	3.10
Milton	6.60	6.60	6.60	6.60
Paint	10.30	11.00	11.00	11.00
Plain	4.30	4.30	4.30	4.30
Salt Creek	5.80	3.30	5.80	5.80
Sugar Creek	5.20	5.20	5.20	5.20
Wayne	3.10	3.10	3.10	3.10
Wooster	6.90	6.90	6.90	5.90
Other Districts:				
Wayne-Holmes Mental Health	1.00	1.00	1.00	1.00
Town and Country Fire District	4.30	4.30	4.30	4.30
Wayne County Library	1.25	1.25	1.25	1.25
Central Fire District	3.00	3.00	3.00	3.00
Orrville Library	1.70	1.70	0.75	0.75
South Central Fire District	1.50	3.00	1.50	0.00
Canal Fulton Library District	1.00	1.00	1.00	1.00

Source: Wayne County Auditor

2007	2006	2005	2004	2003	2002
4.40	4.40	4.40	4.40	4.40	4.40
8.70	8.70	8.70	8.70	8.70	6.70
7.20	7.20	7.20	7.20	7.20	7.20
8.20	8.20	8.20	8.20	7.20	6.70
5.50	5.50	5.00	5.00	4.50	4.50
5.80	5.80	5.80	5.80	5.80	5.80
6.30	6.30	6.30	6.30	6.30	6.30
4.60	4.60	5.00	5.00	5.00	5.00
3.10	3.10	3.10	3.10	3.10	3.10
6.60	6.60	6.60	6.60	6.60	6.60
11.00	11.00	11.00	11.00	11.00	6.00
4.30	4.30	4.30	4.30	4.30	4.10
5.80	5.80	5.80	8.30	8.30	8.30
5.20	5.20	5.20	5.20	5.20	5.20
3.10	3.10	3.10	3.10	3.10	3.10
5.90	5.90	5.90	5.90	5.90	5.90
1.00	1.00	1.00	1.00	1.00	1.00
4.30	4.30	4.30	4.30	4.30	4.30
1.25	1.25	1.00	1.00	1.00	1.00
2.50	2.50	2.50	2.50	2.50	0.00
2.25	0.75	0.75	0.75	0.75	0.75
0.00	0.00	0.00	0.00	0.00	0.00
1.00	1.00	0.00	0.00	0.00	0.00

Wayne County, Ohio
Property Tax Levies and Collections
Last Ten Collection Years

Year	Current Levy (1)	Current Collections	Percent of Current Levy Collected	Delinquent Taxes Collected (2)	Total Collection	Total Collection as a Percent of Total Levy	Unpaid Taxes	Ratio of Unpaid Taxes to Current Levy
2011	\$ 17,085,052	\$ 15,631,915	91.49%	\$ 375,193	\$ 16,007,108	93.69%	\$ 953,209	5.58%
2010	17,395,971	15,767,009	90.64%	400,641	16,167,650	92.94%	1,218,577	7.00%
2009	17,694,425	15,582,932	88.07%	445,140	16,028,072	90.58%	1,552,820	8.78%
2008	17,410,534	15,554,878	89.34%	380,643	15,935,521	91.53%	1,464,599	8.41%
2007	16,460,622	14,909,622	90.58%	369,451	15,279,073	92.82%	815,138	4.95%
2006	15,996,993	14,349,310	89.70%	279,585	14,628,895	91.45%	634,640	3.97%
2005	15,996,994	14,478,839	90.51%	357,878	14,836,717	92.75%	809,776	5.06%
2004	14,971,721	13,763,350	91.93%	388,488	14,151,838	94.52%	823,174	5.50%
2003	13,791,877	12,895,760	93.50%	398,092	13,293,852	96.39%	938,596	6.81%
2002	8,664,107	8,308,496	95.90%	430,441	8,738,937	100.86%	311,838	3.60%

Source: Wayne County Auditor

(1) Amounts do not include personal property for 2002.

Amounts include real estate and personal property taxes for 2003-2008.

(2) The County information does not provide the applicable year when a delinquency is collected. Thus the "total collections" represent the total collections for the year instead of total collections of a particular tax year. As a result "total collection as a percent of a total levy" can exceed 100% in any particular year.

Note: See Note 7 discussion of the phase-out of personal property taxes

Wayne County, Ohio
Principal Taxpayers
Real Estate and Tangible Personal Property Tax
December 31, 2011 and 2002

Taxpayer	Type of Entity	2011	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
JM Smucker LLC	Manufacturer	\$ 8,570,490	0.40%
Luk USA, LLC	Manufacturer	5,635,190	0.26%
Insite Wooster LLC	Manufacturer	5,384,460	0.25%
Gerstenslager Company	Manufacturer	4,260,150	0.20%
Wayne Towne Enterprise, Lrd	Retail	4,037,390	0.19%
Insite Orrville LLC	Manufacturer	3,421,300	0.16%
Sprenger Wayne Ltd. Co	Retail	3,331,750	0.15%
Scot Industries	Manufacturer	3,010,510	0.14%
Wooster Associates	Manufacturer	2,969,390	0.14%
JBR Holdings LLC	Manufacturer	2,953,890	0.14%
Total Top Ten Principal Taxpayers		<u>\$ 43,574,520</u>	<u>2.01%</u>
Total County Assessed Valuation		<u>\$ 2,167,654,080</u>	
Taxpayer	Type of Entity	2002	
		Total Assessed Valuation (1)	Percent of Total Assessed Valuation
Rubbermaid	Manufacturer	\$ 24,681,740	1.37%
Luk Incorporated	Manufacturer	16,663,220	0.93%
J. M. Smucker Company	Manufacturer	16,554,720	0.92%
Gerstenslager Company	Manufacturer	12,072,320	0.67%
Bosch Rexroth Corporation	Manufacturer	8,426,460	0.47%
Wooster Brush	Manufacturer	8,269,120	0.46%
Caraustar Paperboard	Manufacturer	8,032,200	0.45%
Morton International	Manufacturer	5,886,030	0.33%
Frito Lay	Manufacturer	3,359,120	0.19%
Smith Dairy	Dairy	3,313,230	0.18%
Total Top Ten Principal Taxpayers		<u>\$ 107,258,160</u>	<u>5.96%</u>
Total County Assessed Valuation		<u>\$ 1,797,609,015</u>	

Source: Wayne County Auditor

(1) Includes real estate, tangible personal, and public utility assessed valuations.

Note: See Note 7 discussion of the phase-out of personal property taxes

Wayne County, Ohio
Special Assessment Billings and Collections (1)
Last Ten Collection Years

Fiscal Year	Amount Billed	Amount Collected	Percent Collected
2011	\$ 2,164,111	\$ 1,130,930	52.26%
2010	1,188,985	1,073,080	90.25%
2009 (2)	1,162,235	1,055,253	90.80%
2008	279,040	213,881	76.65%
2007	275,678	130,279	47.26%
2006	291,982	200,342	68.61%
2005	282,151	217,073	76.94%
2004	191,135	172,452	90.23%
2003	1,147,268	164,075	14.30%
2002	958,354	17,558	1.83%

Source: Wayne County Auditor

(1) Represents county-wide amounts collected by the County.

(2) Muskingum Watershed started - assessed all parcels

Wayne County, Ohio
Pledged Revenue Coverage
Sewer System Revenue Bonds
Last Eight Years (4)

Year	Sewer Service Charges and Interest (1)	Direct Operating Expenses (2)	Net Available Revenues	Debt Service		Coverage
				Principal	Interest	
2011 (5)	\$ 802,327	\$ 872,836	\$ (70,509)	\$ 1,565,000	\$ 85,474	(0.04)
2010	851,409	658,554	192,855	104,043	159,495	0.73
2009	664,113	509,998	154,115	31,400	175,187	0.75
2008	699,533	727,555	(28,022)	30,300	112,889	(0.20)
2007	657,314	874,806	(217,492)	28,700	115,487	(1.51)
2006	968,760	871,888	96,872	33,200	120,376	0.63
2005 (3)	1,601,380	296,283	1,305,097	1,869,000	101,620	0.66
2004	370,045	387,031	(16,986)	-	6,669	(2.55)

(1) Includes other operating revenues.

(2) Direct operating expenses do not include depreciation and amortization expense.

(3) Principal and interest includes amounts related to the retirement of \$1,860,000 in Anticipation Notes during the year.

(4) No pledged debt incurred during 2002 - 2003

(5) Includes \$1,554,000 principal retired with proceeds from new debt issuances

Wayne County, Ohio
Ratios of Outstanding Debt By Type
Last Ten Years

Year	Primary Government			
	General Obligation Bonds	Bond Anticipation Notes	OPWC Loans	Capital Leases
2011	\$ 7,709,052	\$ -	\$ 179,155	\$ -
2010	8,297,000	240,000	189,941	-
2009	8,908,000	284,000	200,727	-
2008	9,499,000	500,000	90,000	-
2007	10,067,500	-	95,000	-
2006	10,653,500	-	100,000	-
2005	11,227,000	-	-	-
2004	11,780,500	-	-	4,913
2003	12,321,500	-	43,558	11,223
2002	12,630,000	-	54,448	460,520

Source: Wayne County Auditor

	Sewer Revenue Bonds & Loans Payable		Total Primary Government	Percentage of Personal Income		Per Capita
\$	4,954,307	\$	12,842,514	0.37%	\$	112.14
	4,164,084		12,891,025	0.40%		112.58
	3,825,037		13,217,764	0.42%		116.37
	2,653,800		12,742,800	0.40%		111.96
	2,684,100		12,846,600	0.41%		112.99
	2,712,800		13,466,300	0.45%		118.18
	2,746,000		13,973,000	0.47%		122.90
	2,755,000		14,540,413	0.49%		128.02
	-		12,376,281	0.60%		109.41
	-		13,144,968	0.64%		117.16

Wayne County, Ohio
*Ratio of Net General Bonded Debt to Assessed Value and Net General Bonded Debt Per Capita
 Last Ten Collection Years*

<u>Collection Year</u>	<u>Net General Obligation Bonded Debt</u>	<u>Assessed Value</u>	<u>Population (1)</u>	<u>Ratio of Net Debt to Assessed Value</u>	<u>Net Debt Per Capita</u>
2011	\$ 6,962,879	\$ 2,167,654,080	114,509	0.32%	\$ 60.81
2010	7,550,145	2,186,122,137	114,500	0.35%	65.94
2009	8,159,607	2,176,266,945	113,588	0.37%	71.84
2008	8,748,836	2,144,456,510	113,812	0.41%	76.87
2007	9,316,500	2,198,441,730	113,700	0.42%	81.94
2006	9,864,547	2,203,379,170	113,950	0.45%	86.57
2005	10,397,652	2,052,255,609	113,697	0.51%	91.45
2004	11,016,159	2,007,643,059	113,577	0.55%	96.99
2003	11,448,590	1,991,708,664	113,121	0.57%	101.21
2002	11,743,067	1,797,608,015	112,193	0.65%	104.67

Source: Wayne County Auditors

(1) Source: Ohio Department of Development or U.S. Census Bureau (estimate)

Wayne County, Ohio
Computation of Direct and Overlapping Debt
December 31, 2011

	Net General Obligation Debt Outstanding	Percent Applicable to County (1)	Amount Applicable to County
Direct:			
Wayne County	\$ 6,962,879	100.00%	\$ 6,962,879
Total direct	<u>6,962,879</u>		<u>6,962,879</u>
Overlapping:			
City of Wooster	4,379,132	100.00%	4,379,132
Village of Congress	6,458	100.00%	6,458
Village of Dalton	320,800	100.00%	320,800
Wooster City School District	12,689,832	100.00%	12,689,832
City of Norton	6,051,029	0.05%	3,026
City of Rittman	2,015,000	96.37%	1,941,856
Orrville City School District	16,260,000	100.00%	16,260,000
Dalton Local School District	14,750,000	100.00%	14,750,000
East Holmes Local School District	1,589,999	0.40%	6,360
Green Local School District	12,761,572	100.00%	12,761,572
Hillsdale Local School District	108,000	4.90%	5,292
Northwest Local School District	15,153,849	0.79%	119,715
Northwestern Local School District	4,879,999	94.62%	4,617,455
Norway Local School District	10,033,168	90.50%	9,080,017
Rittman Exempted Village School District	7,779,993	97.33%	7,572,267
Tuslaw Local School District	12,043,153	1.08%	130,066
West Holmes Local School District	10,605,000	2.28%	241,794
Wayne Public Library District	4,750,000	74.63%	3,544,925
Total overlapping	<u>136,176,984</u>		<u>88,430,567</u>
Total direct and overlapping debt	<u>\$ 143,139,863</u>		<u>\$ 95,393,446</u>

Source for Overlapping entities: Ohio Municipal Advisory Council.

- (1) Percentages determined by dividing the assessed valuation of the portion of the political subdivision located within the County by the total assessed valued of the subdivision.

Wayne County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	2011	2010	2009	2008
Assessed Valuation	\$ 2,167,654,080	\$ 2,186,122,137	\$ 2,176,266,945	\$ 2,144,456,510
Bonded Debt Limit (1)	52,691,352	53,153,053	52,906,674	52,111,413
Outstanding Debt:				
General Obligation Bonds	7,709,052	8,297,000	8,908,000	9,499,000
OPWC Loans	179,155	189,941	200,727	90,000
Revenue Bonds-Enterprise	826,000	837,000	848,000	858,000
Improvement (Revenue) Bonds-Enterprise	4,128,307	3,327,084	2,977,037	1,795,800
Total Outstanding Debt	<u>12,842,514</u>	<u>12,651,025</u>	<u>12,933,764</u>	<u>12,242,800</u>
Less Exemptions:				
General Obligation Bonds:				
Improvement Bonds - Justice Facility	-	5,580,000	5,930,000	6,265,000
OPWC Loans	179,155	189,941	200,727	90,000
Revenue Bonds-Enterprise	826,000	837,000	848,000	858,000
Improvement (Revenue) Bonds-Enterprise	4,128,307	3,327,084	2,977,037	1,795,800
Amount Available in Debt Service	746,173	746,855	748,393	750,164
Total Exemptions	<u>5,879,635</u>	<u>10,680,880</u>	<u>10,704,157</u>	<u>9,758,964</u>
Net Debt	<u>6,962,879</u>	<u>1,970,145</u>	<u>2,229,607</u>	<u>2,483,836</u>
Voted Debt Margin	<u>45,728,473</u>	<u>51,182,908</u>	<u>50,677,067</u>	<u>49,627,577</u>
Legal Debt Margin as a Percentage of the Debt Limit	86.79%	96.29%	95.79%	95.23%
Bonded Debt Limit (2)	21,676,541	21,861,221	21,762,669	21,444,565
Outstanding Debt:				
General Obligation Bonds	7,709,052	8,297,000	8,908,000	9,499,000
OPWC Loans	179,155	189,941	200,727	90,000
Revenue Bonds-Enterprise	826,000	837,000	848,000	858,000
Improvement (Revenue) Bonds-Enterprise	4,128,307	3,327,084	2,977,037	1,795,800
Total Outstanding Debt	<u>12,842,514</u>	<u>12,651,025</u>	<u>12,933,764</u>	<u>12,242,800</u>
Less Exemptions:				
General Obligation Bonds - Voted	-	5,580,000	5,930,000	6,265,000
OPWC Loans	179,155	189,941	200,727	90,000
Revenue Bonds-Enterprise	826,000	837,000	848,000	858,000
Improvement (Revenue) Bonds-Enterprise	4,128,307	3,327,084	2,977,037	1,795,800
Amount Available in Debt Service	746,173	746,855	748,393	750,164
Total Outstanding Debt	<u>5,879,635</u>	<u>10,680,880</u>	<u>10,704,157</u>	<u>9,758,964</u>
Amount of Debt Applicable to Debt Limit	<u>6,962,879</u>	<u>1,970,145</u>	<u>2,229,607</u>	<u>2,483,836</u>
Unvoted Debt Margin	<u>14,713,662</u>	<u>19,891,076</u>	<u>19,533,062</u>	<u>18,960,729</u>

- (1) The Debt Limitation is calculated as follows:
3% of first \$100,000,000 of assessed value
1 1/2% of next \$200,000,000 of assessed value
2 1/2 % of amount assessed value in excess of \$300,000,000
- (2) The Debt Limitation equals 1% of the assessed value.

2007	2006	2005	2004	2003	2002
<u>\$ 2,198,441,730</u>	<u>\$ 2,203,379,170</u>	<u>\$ 2,052,255,609</u>	<u>\$ 2,007,643,059</u>	<u>\$ 1,991,708,664</u>	<u>\$ 1,797,608,015</u>
53,461,043	53,584,479	49,806,390	48,691,076	48,292,717	43,440,200
10,067,500	10,653,500	11,227,000	11,780,500	12,321,500	12,630,000
95,000	100,000	-	-	43,558	54,448
868,000	877,000	886,000	895,000	-	-
1,816,100	1,835,800	1,860,000	1,860,000	-	-
<u>12,846,600</u>	<u>13,466,300</u>	<u>13,973,000</u>	<u>14,535,500</u>	<u>12,365,058</u>	<u>12,684,448</u>
6,590,000	6,900,000	7,200,000	7,490,000	7,775,000	7,900,000
95,000	100,000	-	-	43,558	54,448
868,000	877,000	895,000	895,000	-	-
1,816,100	1,835,800	1,860,000	1,860,000	-	-
751,000	788,953	829,348	764,341	872,910	886,933
<u>10,120,100</u>	<u>10,501,753</u>	<u>10,784,348</u>	<u>11,009,341</u>	<u>8,691,468</u>	<u>8,841,381</u>
2,726,500	2,964,547	3,188,652	3,526,159	3,673,590	3,843,067
<u>50,734,543</u>	<u>50,619,932</u>	<u>46,617,738</u>	<u>45,164,917</u>	<u>44,619,127</u>	<u>39,597,133</u>
94.90%	94.47%	93.60%	92.76%	92.39%	91.15%
21,984,417	22,033,792	20,522,556	20,076,431	19,917,087	17,976,080
10,067,500	10,653,500	11,227,000	11,780,500	12,321,500	12,630,000
95,000	100,000	-	-	43,558	54,448
868,000	877,000	886,000	895,000	-	-
1,816,100	1,835,800	1,860,000	1,860,000	-	-
<u>12,846,600</u>	<u>13,466,300</u>	<u>13,973,000</u>	<u>14,535,500</u>	<u>12,365,058</u>	<u>12,684,448</u>
6,590,000	6,900,000	7,200,000	11,780,500	12,321,500	-
95,000	100,000	-	-	43,558	54,448
868,000	877,000	895,000	895,000	-	-
1,816,100	1,835,800	1,860,000	1,860,000	-	-
751,000	788,953	829,348	-	872,910	886,933
<u>10,120,100</u>	<u>10,501,753</u>	<u>10,784,348</u>	<u>14,535,500</u>	<u>13,237,968</u>	<u>941,381</u>
2,726,500	2,964,547	3,188,652	-	(872,910)	11,743,067
<u>19,257,917</u>	<u>19,069,245</u>	<u>17,333,904</u>	<u>20,076,431</u>	<u>20,789,997</u>	<u>6,233,013</u>

Wayne County, Ohio
Demographic and Economic Statistics
Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (000's)(2)</u>	<u>Per Capita Personal Income (3)</u>	<u>Unemployment Rate (3)</u>
2011	114,509	\$ 3,431,385	\$ 29,966	7.7%
2010	114,500	3,404,705	29,909	9.7%
2009	113,588	3,476,323	28,888	9.7%
2008	113,812	3,355,742	28,020	5.6%
2007	113,700	3,235,234	27,340	4.7%
2006	113,950	3,136,021	26,176	4.5%
2005	113,697	3,074,930	26,176	4.7%
2004	113,577	2,895,093	26,176	4.7%
2003	113,121	2,829,718	18,330	4.8%
2002	112,193	2,798,867	18,330	5.4%

Sources: (1) Ohio Department of Development or www.fedstats.gov
(2) Bureau of Economic Analysis or www.bea.gov
(3) Ohio Bureau of Employment Services or fedstats.gov

Wayne County, Ohio
Principal Employers
Current Year and Nine Years Ago

Employer	Industry	2011 (1)	
		Number of Employees	Percentage of Total Employment
J. M. Smucker	Jams, Jellies, Perserves	1,400	2.47%
Wayne County	Government	922	1.63%
Luk USA LLC	Automotive	900	1.59%
College of Wooster	Schools- Universities & College Academic	850	1.50%
Buehlers Food	Retail - grocery	775	1.37%
Wooster Community Hospital	Hospitals	700	1.24%
Wooster Brush	Paint Brushes and Rollers	600	1.06%
Gerstenslager Company	Automotive Stamping	526	0.93%
Ohio State University	Schools- Universities & College Academic	500	0.88%
Wal-Mart Supercenter	Department Store	500	0.88%
Total		<u>7,673</u>	<u>13.55%</u>
Total Employment within the County (2)		<u>56,609</u>	

Employer	Industry	2002 (1)	
		Number of Employees	Percentage of Total Employment
Newell-Rubbermaid	Manufacture Plastics	1,250	*
Gerstenslager Company	Automotive Stampings	1,050	*
Wayne County	Government	835	*
College of Wooster	Education	800	*
J.M. Smucker	Jams, Jellies and Preserves	800	*
LuK Incorporated	Manufacturing	733	*
D & S Distribution	Warehousing	700	*
Bosch Rexroth Corp	Mobile Hydraulics	650	*
City of Wooster	Government/Hospital	600	*
Wooster City Schools	Education	600	*
Total		<u>8,018</u>	*
Total Employment within the County			*

Sources:

(1) Wayne County Auditor's Office, Wayne County Public Library, Wayne County Economic Development Council

(2) Wayne County Economic Development Council

* Information not available from 2002 Comprehensive Annual Financial Statements

Wayne County, Ohio
County Government Employees by Function/Activity
Last Ten Years

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General Government										
Legislative and Executive										
Commissioners	19.00	19.50	21.00	22.00	35.50	54.00	49.00	43.50	41.50	47.00
Auditor	27.00	29.50	29.50	30.00	30.00	29.50	28.50	28.50	30.00	30.50
Treasurer	4.00	5.50	5.50	5.50	5.50	6.00	6.00	6.00	6.00	7.00
Prosecuting Attorney	24.50	25.00	25.50	30.50	29.00	34.00	31.00	36.00	29.00	27.00
Board of Elections	11.00	9.00	8.50	10.50	8.50	9.00	9.00	9.00	11.00	9.00
Recorder	4.00	4.00	4.25	4.50	5.00	5.00	5.00	5.00	5.00	4.00
Buildings and Grounds	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Data Processing	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00
Judicial										
Common Pleas Court	21.25	22.00	20.50	20.00	13.00	15.00	15.00	13.00	13.00	13.00
Probate Court	4.00	4.00	4.00	4.00	3.00	3.00	3.00	4.00	4.00	4.00
Juvenile Court	20.50	20.50	20.50	20.50	21.00	20.00	20.00	19.00	19.00	19.00
Municipal Court	22.50	21.00	22.00	25.50	23.00	21.00	21.00	21.00	21.00	21.00
Clerk of Courts	32.75	34.25	32.75	34.50	38.50	38.00	35.00	34.00	33.50	35.00
Law Library	0.50	0.50	0.50	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Safety										
Sheriff	67.00	66.50	77.50	85.50	97.00	100.00	92.00	93.50	91.50	97.50
Probation	2.00	2.50	3.50	4.00	3.00	3.00	3.00	3.00	3.00	3.50
Disaster Services	2.00	2.00	3.00	3.00	3.00	3.00	3.00	2.00	3.00	3.00
Coroner	2.00	2.00	2.00	2.00	1.00	1.00	1.00	2.00	2.00	2.00
Justice Center	20.00	21.75	22.25	26.00	33.50	40.00	44.00	42.00	39.50	36.50
Public Works										
Engineer	43.25	44.25	46.00	50.00	50.00	54.50	55.25	48.75	56.50	53.25
Building Department	4.50	5.50	5.00	8.00	7.00	7.00	9.00	9.00	9.00	9.00
Sewer District	4.00	5.00	5.50	5.50	5.00	5.00	5.00	5.00	5.00	4.00
Health	32.00	33.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Human Services										
Care Center	76.00	73.00	77.25	79.00	98.00	95.00	101.00	106.00	113.00	105.00
MRDD	187.25	190.50	203.75	213.50	193.50	193.50	194.00	194.00	195.50	186.50
Jobs and Family Services	64.00	65.00	73.00	68.00	68.00	68.00	69.00	70.00	68.00	71.00
Children's Services	58.50	60.00	64.00	65.00	63.00	60.00	59.50	58.50	71.00	70.00
Child Support Enforcement Agency	22.50	28.50	30.50	30.50	30.00	29.00	30.50	31.00	31.00	33.00
Veteran Services	5.00	12.00	11.00	11.50	9.00	9.50	9.00	11.50	6.50	6.50
Total	788.00	813.25	825.75	867.00	881.00	911.00	905.75	903.25	915.50	905.25

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee
The count is performed on July 1 each year.

Source: County departmental records.

Wayne County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General Government										
Legislative and Executive										
Commissioners										
Number of resolutions	626	591	681	635	729	761	777	781	729	684
Number of meetings	55	53	56	53	53	53	55	53	54	54
Auditor										
Number of non-exempt conveyances	1,669	1,660	1,524	1,766	2,552	2,415	2,595	2,349	3,007	2,980
Number of exempt conveyances	1,521	1,460	1,451	1,516	1,669	1,725	2,337	1,759	1,922	1,943
Number of real estate transfers	3,190	3,120	2,975	3,282	4,221	4,140	4,932	4,108	4,929	4,923
Number of county parcels	59,000	59,009	59,780	59,770	57,381	59,849	57,398	56,978	56,216	55,750
Number of personal property returns	19	28	28	183	559	691	855	862	3,337	3,344
Number of checks issued	18,271	20,006	21,648	24,377	26,552	32,316	34,378	36,930	40,390	41,987
Treasurer										
Number of parcel billings	118,016	117,952	119,558	120,060	116,000	114,826	113,997	112,464	111,530	110,668
Return on portfolio	94.00	92.00	91.00	91.00	96.00	96.00	91.00	94.00	94.00	93.00
Prosecuting Attorney										
Number of cases - criminal - felony	416	520	503	478	498	570	528	506	303	253
Number of cases - criminal - municipal	1,773	1,710	1,532	1,424	1,984	2,134	1,512	5,094	4,444	4,105
Number of cases - traffic	854	1,986	860	949	1,070	2,083	1,381	963	1,188	1,832
Number of cases - civil	580	689	734	2,203	3,205	494	472	377	306	263
Number of township requests	135	130	165	62	275	156	151	146	142	138
Board of Elections										
Number of registered voters	75,486	74,988	73,588	73,217	68,829	70,286	69,995	69,672	61,686	60,048
Number of voters last general election	34,121	36,567	34,724	52,276	22,712	38,559	31,419	52,695	27,379	31,391
Percentage of register voters that voted	45.00%	48.00%	47.19%	72.20%	33.00%	47.24%	45.72%	75.63%	44.38%	52.28%
Number Voting Machines	375	375	375	375	375	375	480	480	480	480
Recorder										
Number of deeds recorded	3,228	3,280	2,801	3,167	3,746	3,885	4,259	4,288	4,235	4,144
Number of mortgages recorded	3,539	3,416	3,867	3,806	5,394	6,482	7,108	7,723	10,669	8,990
Number of military discharges recorded	25	21	27	15	21	22	46	43	52	99
Buildings and Grounds										
Number of buildings	23	23	23	23	23	23	23	23	21	21
Square footage of buildings	686,880	686,880	686,880	686,880	686,880	686,880	686,880	686,880	650,278	650,278
Data Processing										
Number of users served	108	110	82	73	96	44	45	45	45	44
Central Purchasing										
Number of purchase orders issued	2,044	2,250	2,357	2,779	3,303	3,196	4,016	n/a	n/a	n/a
Judicial										
Common Pleas Court										
Number of civil cases filed	812	917	981	980	944	907	796	820	794	653
Number of criminal cases filed	416	531	510	480	465	566	478	480	341	145
Number of domestic cases filed	598	531	635	576	612	660	633	630	645	709
Probation										
Average daily case load	450	460	430	400	394	315	330	345	330	320
Domestic Relations										
Number of cases filed	598	531	635	576	612	606	580	627	647	712
Number of protective orders	83	88	102	69	73	71	56	70	0	0
Probate Court										
Number of civil cases filed	1,447	1,559	1,445	1,560	1,486	1,565	1,503	1,557	1,620	1,638
Juvenile Court										
Number of adjudged delinquent cases filed	389	408	461	608	756	763	765	696	780	617
Probation										
Average daily case load	74.83	85.25	77.25	92.17	119.92	100.38	93.46	83.46	79.62	76.92

Wayne County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Rehabilitation Center										
Average daily center census	0	0	0	37	37	40	43	46	41	42
Clerk of Courts										
Number of civil cases filed	812	936	981	1,866	1,114	873	797	820	797	654
Number of criminal cases filed	416	531	503	480	499	470	528	506	346	252
Law Library										
Law Library Budget	\$213,280	\$182,282	\$198,415	\$203,706	\$230,737	\$237,053	\$219,724	\$229,856	\$260,162	\$255,510
Number of volumes in collection	8112	8088	9143	9143	9143	9038	9012	8995	8998	9015
Number of electronic subscriptions	5	5	16	16	18	16	14	13	9	6
Public Safety										
Sheriff										
Jail Operation										
Average daily jail census	11	110	12	95	103	95	92	94	95	96
Prisoners booked	2,938	3,018	3,239	3,470	3,621	3,745	3,549	3,532	3,242	2,950
Prisoners released	2,941	3,029	3,223	3,488	3,622	3,650	3,457	3,438	3,147	2,854
Out of County bed days used	0	0	650	21	63	40	7	4	9	50
Enforcement										
Number of incidents reported	8,624	8,251	10,497	9,680	10,855	10,849	9,927	10,667	11,252	11,243
Number of citations issued	610	431	943	728	1,280	1,934	1,527	1,555	2,199	1,803
Number of papers served	4,030	5,410	5,082	5,818	5,669	6,328	5,928	5,926	5,564	5,063
Number of telephone calls	45,433	20,767	20,211	20,925	22,995	13,043	12,058	14,956	15,653	13,056
Number of transport hours	2,026	1,696	4,419	4,285	2,591	1,335	1,106	1,041	1,161	986
Number of court security hours	4,132	4,311	4,293	4,241	4,190	4,190	4,190	4,190	4,190	4,190
Disaster Services										
Number of emergency responses	0	1	0	0	0	0	0	1	1	1
Coroner										
Number of cases investigated	76	71	66	73	68	76	74	57	47	56
Number of autopsies performed	12	8	7	15	14	25	32	n/a	n/a	n/a
Number of referrals	118	83	64	0	0	0	0	0	0	0
Public Works										
Engineer										
Miles of roads resurfaced	15	25	6	4	11	17	14	14	21	33
Number of bridges replaced/improved	5	6	9	9	10	9	13	13	11	7
Number of culverts built/replaced/improved	30	33	25	47	37	49	46	61	44	36
Building Department										
Number of permits issued	509	541	593	610	687	1,627	881	980	1,039	1,214
Number of inspections performed	3,762	3,905	4,655	4,845	4,592	3,423	6,212	6,210	6,796	6,820
Sewer District (4)										
Average daily sewage treated	427,000	300,550	306,828	305,000	18,375	15,700	20,300	17,000	19,900	16,800
Number of tap-ins	4	7	2	1	5	180	104	121	12	5
Number of customers	880	870	860	855	853	850	670	566	445	433

Wayne County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Health										
DD										
Number of students enrolled										
Early intervention program	70	86	65	68	66	65	52	64	64	67
Preschool	32	34	35	34	32	36	35	33	33	35
School age	72	75	80	92	84	85	82	84	76	69
Number employed at workshop	268	304	319	308	324	325	318	310	303	285
Average client count by service type										
N.A.W. Habilitation	116	129	135	45	53	46	60	103	108	87
N.A. W. Sheltered Employment	135	158	168	237	212	247	188	131	119	123
N.A. W. Enclave/Supported Employ.	6	6	5	13	42	14	49	58	57	56
Individual Work Placement	11	11	11	13	17	18	21	18	19	19
Human Services										
Jobs and Family Services										
Average client count - food stamps	13,077	12,185	9,500	8,119	7,186	6,632	6,518	5,889	5,469	4,654
Average client count - day care	5,436	4,585	5,046	5,502	4,500	5,796	5,664	516	4,752	4,644
Average client count - WIA	399	341	80	56	60	80	110	173	154	185
Average client count - heating assistance	135	280	326	289	314	233	417	567	375	463
Average client count - job placement	7,090	9,506	9,912	14,616	13,287	13,463	13,972	10,471	5,329	4,304
Children's Services										
Average client count - foster care	99	83	107	127	120	114	142	137	148	121
Average client count - adoption	23	20	21	7	21	12	10	8	13	15
Child Support Enforcement Agency										
Average number of active support orders	7,054	7,276	7,276	7,368	6,982	6,665	6,590	6,312	6,296	5,974
Percentage collected	74.50%	70.23%	69.82%	72.01%	74.78%	74.45%	74.40%	73.75%	73.60%	74.47%
Veteran Services										
Number of clients served	247	266	326	340	270	285	304	301	328	318
Amount of benefits paid to county residents	\$311,239	\$334,127	\$419,144	\$484,242	\$394,367	\$460,502	\$395,505	\$424,128	\$425,586	\$426,217
Conservation and Recreation										
Community and Economic Development										
Number of contacts	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Number of projects	0	0	1	0	1	1	1	1	2	2
Number of jobs created	0	0	6	0	0	0	21	26	65	269
Number of jobs retained	0	0	74	0	6	6	0	0	0	0

(1) Probate Court handles various types of cases (not specifically categorized as civil cases) such as Estates, Guardian of minors & Incompetents, Conservatorships Trusts, Adoptions, Minor's Claims, Mentals, Name Changes, Wrongful Deaths, Birth Registrations

(2) Estimated

(3) WEDC is the contact point for economic development activities.

The projects and jobs created are the new RLF and EZ projects initiated within that calendar year but cumulative from previous years.

(4) 2008 - 2011 numbers are in gallons. 2002 - 2007 are in tons.

n/a - Information not readably available.

Source: County departmental records.

Wayne County, Ohio
Capital Asset Statistics by Function/Activity
Last Ten Years

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General Government										
Legislative and Executive										
Commissioners										
Administrative office space (sq. ft.)	2,392	2,392	2,392	2,392	2,392	2,392	2,392	2,392	2,392	2,392
Auditor										
Administrative office space	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366	5,366
Treasurer										
Administrative office space	2,967	2,967	2,967	2,967	2,967	2,967	2,967	2,967	2,967	2,967
Prosecuting Attorney										
Administrative office space	5,960	5,960	5,960	5,960	5,960	5,960	5,960	5,960	5,960	5,960
Board of Elections										
Administrative office space	4,473	4,473	4,473	4,473	4,473	4,473	4,473	4,473	4,473	4,473
Voting Machines	375	375	375	375	375	375	480	480	480	480
Recorder										
Administrative office space	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337	3,337
Buildings and Grounds										
Administrative office space	615	615	615	615	615	615	615	615	615	615
Data Processing										
Administrative office space	472	472	472	472	472	472	472	472	472	472
Central Purchasing										
Administrative office space	132	132	132	132	132	132	132	132	132	132
Risk Management										
Administrative office space	140	140	140	140	140	140	140	140	140	140
Judicial										
Common Pleas Court										
Number of court rooms	4	4	4	4	4	4	4	4	4	4
Probate Court										
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Juvenile Court										
Number of court rooms	3	3	3	3	3	3	3	3	3	3
Municipal Court										
Number of court rooms	3	3	3	3	3	3	3	3	3	3
Clerk of Courts										
Administrative office space	7,220	7,220	7,220	7,220	7,220	7,220	7,220	7,220	7,220	7,220
Discipline & Rehabilitation Center										
Capacity	CLOSED	CLOSED	CLOSED	60	60	60	60	60	60	60
Domestic Relations										
Administrative office space	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Law Library										
Administrative office space	2,491	2,491	2,491	2,491	2,491	2,491	2,491	2,491	2,491	2,491
Information Technology										
Administrative office space	787	787	787	787	787	787	787	787	787	787
Public Safety										
Sheriff										
Jail capacity	120	120	117	117	117	117	117	117	117	117
Number of patrol vehicles	29	29	35	36	36	36	36	35	36	35
Probation										
Administrative office space	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825	2,825
Disaster Services										
Number of emergency response vehicles	2	1	2	2	2	2	2	2	2	2

Wayne County, Ohio
Capital Asset Statistics by Function/Activity
Last Ten Years

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Coroner										
Number of emergency response vehicles	1	1	1	1	1	1	1	0	0	0
Public Works										
Engineer										
Centerline miles of roads	499	499	501	501	501	501	494	494	494	495
Number of bridges	490	492	492	509	509	509	511	513	513	514
Number of culverts-estimated	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Number of traffic signs-estimated	8,000	8,000	8,000	8,000	8,000	8,000	8,000	10,000	10,000	10,000
Number of vehicles	61	60	60	60	60	60	56	54	53	53
Building Department										
Administrative office space	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881	1,881
Sewer District										
Number of treatment facilities	9	10	9	9	9	9	9	8	7	7
Number of pumping stations	11	11	7	7	7	7	7	7	6	6
Miles of sewer lines	23	23	21	21	21	21	21	16	12	12
Health										
DD										
Number and type of facilities	4	4	4	4	4	4	4	4	4	4
Number of busses	29	29	30	30	30	30	30	30	30	30
Human Services										
Jobs and Family Services										
Administrative office space	23,645	23,645	23,645	23,645	23,645	23,645	23,645	23,645	23,645	23,645
Number of vehicles	3	3	1	1	1	1	1	2	2	3
Children's Services										
Administrative office space	27,075	27,075	27,075	27,075	27,075	27,075	27,075	27,075	27,075	27,075
Number of vehicles	1	1	1	1	1	1	1	1	1	1
Child Support Enforcement Agency										
Administrative office space	RENTAL	RENTAL	RENTAL	RENTAL	RENTAL	RENTAL	RENTAL	RENTAL	RENTAL	RENTAL
Number of vehicles	2	2	1	1	1	1	1	1	1	0
Veteran Services										
Administrative office space	3,069	3,069	3,069	3,069	3,069	3,069	3,069	3,069	3,069	3,069
Number of vehicles	2	2	2	2	2	2	2	2	2	2

Source:

Auditor's Office
Maintenance Department
Environmental Services
Engineer Department

Information prior to 2002 is not readily available.

WAYNE COUNTY OHIO ELECTED OFFICIALS

December 31, 2011

Board of Commissioners: Ann M. Obrecht, Jim Carmichael, Scott Wiggam

County Court Judges: Carol White Millhoan, William G. Rickett

Court of Common Pleas: Corey E. Spittler, Mark K. Wiest

Probate Court Judge: Raymond Leisy

Auditor: Jarra L. Underwood

Clerk of Courts: Tim Neal

Coroner: Dr. Amy Jolliff

Engineer: Roger Terrill

Prosecutor: Daniel Lutz

Recorder: Jane Carmichael

Sheriff: Thomas Maurer

Treasurer: Dawn Zerrer





Dave Yost • Auditor of State

WAYNE COUNTY FINANCIAL CONDITION

WAYNE COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 6, 2012